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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Lord Chancellor on the Law of Property Bills.

IN HIS SPEECH at the Guildhall banquet on Monday the Lord Chancellor dealt with two of the tasks which have to be undertaken by the new Parliament—the passing of the Law of Property Consolidation Bills and the appointment of additional judges. As to neither is there, we believe, any difference of opinion, and as to the first, Lord CAVE is to be congratulated on having the opportunity of carrying to a conclusion the work begun by the late Mr. WOLSTENHOLME in 1895; taken up again by Lord HALDANE in 1911 and by him, with the assistance of the late Sir PHILLIP GREGORY and Sir BENJAMIN CHERRY, nearly carried to a conclusion at the outbreak of the war; taken up again by Lord BIRKENHEAD under the inspiration of Sir ARTHUR UNDERHILL and of Sir LESLIE SCOTT'S Acquisition of Land Committee in 1920, and embodied in statute form in the Law of Property Act, 1922. This, however, simply marked a stage in the scheme. Before it could have practical effect further consideration of the Act was necessary, and the work of consolidating it with the earlier cognate legislation had to be done. This has imposed a heavy task on Sir BENJAMIN CHERRY and the conveyancers who have assisted him, and their work has been revised by Mr. Justice ROMER'S Committee. There may be further changes of a slight character before the Bills are finally passed, but in their present form they represent a carefully-considered scheme for the recasting of the Law of Property—mainly Real Property—and there should be no further delay in placing them on the statute book. To allow the necessary preparations for bringing the new system into operation this should be done not later than next Easter. Under the new Parliamentary conditions the Lord Chancellor should have no difficulty in securing this.

Additional K.B.D. Judges.

THE APPOINTMENT of additional judges of the King's Bench Division is equally an agreed matter. The state of the cause lists makes it essential for additional judicial assistance to be available, and we presume that it was only the difficulty of arranging business in Parliament that prevented the necessary resolutions being carried, and the appointments being made before the commencement of the present sittings. It may be hoped that an opportunity will be taken also to adopt Lord HEWART'S suggestion and abolish the requirement of an Address from both Houses of Parliament which was unfortunately inserted in the Judicature Act, 1910.

The Late Senator Lodge.

INTERNATIONAL LAWYERS and constitutional historians alike will have learned with regret of the sudden death of HENRY CABOT LODGE, President of the Foreign Relations Committee of the American Senate. Although five and seventy years of age, Senator LODGE was still a man of great intellectual vigour and he wielded a despotic empire over the American Senate. It was he who induced the Senate to reject the Treaty of Versailles, and to refuse membership of the League of Nations. This regrettable limitation of vision, as Englishmen must regard it, need not blind us, however, to the fact that Senator LODGE was an eminent authority on the History of International Relations as well as on the constitutional and political history of the United States, and that his words nearly half-a-century ago did much to restore friendly feelings between England and America, by frankly acknowledging that there was a great deal to be said for King GEORGE III and Lord NORTH in their dealings with the Thirteen Colonies. Senator LODGE, too, did much to promote the Court of Arbitration at the Hague, in which good work he had the loyal assistance of ex-President TAFT, now Chief Justice of the Supreme Court.

Law Officers in the New Ministry.

MR. BALDWIN has constructed a very different Cabinet from that with which he went to the country a year ago; but, curiously enough, there has been no change in the personnel of the Crown's legal advisers. Lord CAVE resumes the Woolsack, Sir DOUGLAS HOGG the office of Attorney-General, and Sir THOMAS INSKIP that of Solicitor-General. Sir LESLIE SCOTT, who was returned unopposed, is generally understood to be destined at an early date for a seat on the judicial bench: this doubtless accounts for his omission in the general ingathering of those Coalitionists who two years ago wandered from the party fold. Sir ROBERT HORNE, who did not return to the Scots Bar on his retirement from office in 1922, but went into the City instead, where he holds all the blue ribbon directorships which a successful business man can possess, has not accepted junior office in the Cabinet. There is a persistent rumour in Parliament House, Edinburgh, that the Lord President of the Court of Session will shortly retire, and Sir ROBERT, it is believed, has been promised the reversion of this great judicial appointment by the Premier. Mr. WATSON resumes his old appointment of Lord Advocate.

The Attorney-General in the Cabinet.

ONE IMPORTANT change, however, Mr. BALDWIN has made. Sir DOUGLAS HOGG receives a seat in the Cabinet, thereby returning to a recent novelty introduced by the last Liberal Government when Sir RUFUS ISAACS became Attorney-General—followed in the case of Sir JOHN SIMON, but abandoned after Sir GORDON HEWART was promoted to the Chief Justiceship. It is rumoured that Sir DOUGLAS HOGG was offered and refused the Woolsack, preferring to remain in the House of Commons and follow a political career, and that Lord CAVE, whom considerations of health had rendered desirous of retiring from public life, was thereupon induced to accept once more the Chancellorship. If this rumour, the credence to be attached to which we cannot estimate, has any foundation of truth, Sir DOUGLAS HOGG will have followed the unique precedent of Sir JOHN SIMON, who, in 1915, undoubtedly made the *gran rifiuto* of the Woolsack. *Nolo episcopari* is a spirit as rare among lawyers as among clerics. But once the example is set, it may easily become fashionable. The presence of an Attorney-General in the Cabinet is historically an innovation, for, although in the confused days of early Cabinet-government, in the late seventeenth and early eighteenth centuries, it is not easy to say with positiveness whether or not particular lesser ministers were considered to be members of the Cabinet, and although Lord MANSFIELD actually sat in the Cabinet as Lord Chief Justice, the practice had long been abandoned, even in 1837, when Lord MELBOURNE and QUEEN VICTORIA, acting in tacit conjunction as teacher and royal pupil, settled the main conventions of present-day constitution-working. The objections taken by jurists to the presence of an Attorney-General in the Cabinet are two-fold. First, the Attorney-General holds a position of a semi-judicial character, since he is responsible for the conduct of all criminal prosecutions, and, if a member of the Cabinet, might be impeded in the independent exercise of his judicial functions by the habitual intimacy with his departmental colleagues. But this is an objection which would apply in even greater force to the Woolsack, whose occupant is actually a judge and not merely the exerciser of semi-judicial functions. Secondly, the Attorney-General is a member of the Bar who habitually appears for the Crown in court as an advocate; and the character of a professional advocate seems a little inconsistent with the public aloofness of Cabinet office. Indeed, in the Crown Colonies, where the Attorney-General is always a member of the Governor's Executive Council, he acts practically as a Minister of Justice, and usually leaves court practice to the Solicitor-General or the Crown Attorneys. But such arguments of the constitutional critics savour somewhat of pedantry. Our free-growing Constitution is not to be shackled with unnecessary bonds conceived merely in the spirit of a too rigid adherence to formulas.

The Precedent of Lord Brougham.

A CURIOUS historical inversion of the present state of affairs occurred in 1830, when Lord GREY formed the great Reform Cabinet. He was desirous of offering the office of Attorney-General to HENRY BROUGHAM with the leadership of the House of Commons and the pilotage of the Reform Bill. But the King would not hear of BROUGHAM as leader of the House and as Attorney-General. Difficulties and delays occurred, since the Whigs feared that they dared not offend BROUGHAM by refusing him the appointment his soaring spirit had demanded. At length WILLIAM IV suggested that BROUGHAM should be offered the Woolsack, adding that he could do very little mischief as Lord Chancellor or in the House of Lords—a somewhat naive estimate of the potentialities of the head of the judiciary, but one which some persons believe to have influenced Mr. LLOYD GEORGE when Sir F. E. SMITH was raised to the Lord Chancellorship. BROUGHAM had been the "Mr. PRINGLE" of the first quarter of the nineteenth century; his profound knowledge of the procedure of the House of Commons, coupled with a daring audacity and an overmastering strength of character, had put "the fear of God" into all Government Departments. Unlike Mr. PRINGLE, however, who was called to the Bar in his youth and read in the late Mr. DISTURNAL'S chambers—where possibly he acquired under that most subtle and astute of pleaders his consummate gift for mastering the technicalities of procedure—but who has never practised at the Bar, HENRY BROUGHAM had been a conspicuous figure in the common law courts, a great jury advocate as well as a great reformer of legal abuses.

The Destiny of Lord Birkenhead.

TO LAWYERS, however, probably the most interesting of Mr. BALDWIN'S bold experiments is the translation of Lord BIRKENHEAD to the Indian Office. Not since HENRY DUNDAS exchanged the office of Lord Advocate for that of Indian Secretary in the stirring days of the younger PITT, has any political lawyer abandoned a judicial career for the charge of one of the great administrative Departments of State. HENRY DUNDAS, indeed, proved as

iron and inflexible a master of India as he had been of Scotland; indeed he was commonly accused by his Whig critics of unscrupulously using the patronage of India to find appointments for the unsuccessful Tory members of the Faculty of Advocates in Edinburgh. He was finally impeached, though not for actions in the India Office, but was acquitted by the House of Lords. *Absit omen.* But surely the versatility and ready availability of first-rate talent at the English Bar is admirably shown by the careers of Lord READING and Lord BIRKENHEAD, who have attained foremost places in the courts of law, only to display a capacity for the Government, as Viceroy and Secretary of State respectively, of so distant and remote a dependency as India. High courage is needed to accept either appointment, for India may easily form the grave of political reputations, as once did Ireland, in the troublous days which obviously are ahead of us there.

The Taxation of Recorders' Salaries.

OUR REGRET at the dismissal of the appeal in *Ricketts* v. *Colquhoun, Inspector of Taxes, Times*, 13th inst.—the Recorders' Salaries Case—is tempered by the dissenting judgment of WARRINGTON, L.J. The appeal was from the decision of ROWLATT, J., 68 SOL. J. 843; 40 T.L.R. 768, and we recently discussed that decision at some length and indicated reasons for disagreeing with it: 68 SOL. J. 934. The learned judge considered that he was bound by the Divisional Court case of *Cook* v. *Knott*, 4 T.L.R. 164; 2 Tax Cas. 246, to decide that the expenses incurred by a Recorder in going to and from, and staying at his sessions town were not expenses which he could deduct from his salary for the purpose of income tax under Sched. E, r. 9. The relevant words of the rule are "money wholly, exclusively, and necessarily [expended] in the performance" of his duties. The Master of the Rolls, who, with Lord Justice SCRUTTON, formed the majority dismissing the appeal, pointed out that the words "wholly, exclusively, and necessarily" cut down the operation of the rule in a very stringent way. No doubt that is so, but the words have to be construed reasonably, and on a reasonable construction both travelling expenses and hotel expenses are within them. According to the Master of the Rolls, a Recorder must eat wherever he is, and therefore his hotel meals are not wholly and exclusively necessitated by the duties of his office. Certainly, but he need not eat at a hotel, and in the numerous cases where a solicitor or other person journeying on another's business charges hotel expenses, no one ever heard of his deducting the amount which he would have incurred had he stopped at home. Lord Justice WARRINGTON considered that the word "necessary" meant necessary with regard to the circumstances of the individual concerned, and the circumstances of a Recorder make it necessary that he should incur both travelling and hotel expenses; and we gather that he considered both to be incurred in the performance of the duties of the office. Accordingly he would have overruled *Cook* v. *Knott*. But *dis aliter visum*, and unless the House of Lords is appealed to and takes a different view, or the hard heart of the Chancellor of the Exchequer—we refer to no individual; they all have hard hearts—is softened, the Recorders will suffer unjustifiable taxation.

Death Duties and Settled Legacies.

IT IS WELL settled now that a direction in a will that legacies or other benefits shall be free of death duties, should be confined, as regards estate duty, to the duty payable in respect of the death of the testator; it does not extend to the duty payable on the death of a tenant for life of a settled legacy; and another decision to the same effect has been given by EVE, J., in *Re Sarson*, reported elsewhere. We have at various times discussed the subject, see, for instance, 65 SOL. J. 655, where it was discussed in connection with the decision of the Court of Appeal in *Re Wedgwood*, 1921, 1 Ch. 601, and 68 SOL. J. 206, in connection with the decision of SARGANT, J., in *Re Duke of Sutherland*, 1922, 2 Ch. 782, and of the Court of Appeal in *Re Beecham*, 68 SOL. J. 208. The inconvenience of extending the direction to future estate duty is very great because of the principle of aggregation which forbids any exact calculation of the duty which will become payable on the death of the tenant for life, and also because there is no statutory provision for commutation. These causes do not operate as regards legacy duty, and very frequently, indeed, this is chargeable at the same rates for the tenant for life and the reversioner, and is paid in a lump sum. In *Re Sarson*, where there was a direction that all legacies, devises and bequests should be free of all duties, EVE, J., followed these recent cases, and restricted the direction to the duty payable on the death of the testator as regards estate duty, though not as to legacy duty. But in principle it seems difficult to distinguish between the two duties.

The Law of Property Bills.

(*Continued from p.* 84.)

III.—THE LAW OF PROPERTY BILL (*continued*).

WE said last week that we would indicate a method by which a great improvement might be made in this great scheme for the simplification of the law. It must be understood that we are not asking for any fundamental change in the scheme, or for any re-drafting which will at all upset the arrangement of the Bills. The Bills as they stand represent an enormous advance in the statement of the law, and after a little need for thinking out new situations, owing to the transition from the old system to the new, the ultimate simplification will be very great. Nor must it be supposed that the new system will be altogether very different from the old. When once the change as to the legal estate has been effected and is understood; when the fee simple—the only freehold legal estate—has been vested in an estate owner, and all other interests, except terms of years, have become equitable interests only to be over-reached by simple and well-known methods of conveyancing; the wonder will be that the present system of an infinity of legal estates carved out of the fee simple has lasted so long. The new system has its complications indeed; but they are mainly due to special circumstances for which the law must provide—infancy or lunacy of owners, the conflicting interests of co-owners, and so on, and they are less than under the present system. Take the case of co-ownership. A sale under the present system can often only be effected under the Partition Acts. Under the new system the Partition Acts, with their heavy burden of expense, will be gone, and all land held in undivided shares will be subject to a trust for sale, one of the easiest and most efficacious ways of making a title. The plan for ascertaining the trustee for sale—in the last resource, the Public Trustee (it will be found in Sched. I, Pt. IV, of the Law of Property Bill)—requires some reading; but test it by a concrete case and it will be found quite easy to discover which particular provision fits the case, and how a title to the property is to be made. In exceptional cases a resort to the court may be necessary to get a trustee appointed. But compare this with the present system of a partition action with its long and expensive inquiries in chambers, and only at long last a judgment of the court. Hitherto the Law of Property has revelled in complications. Now something is to be done to strike out the unnecessary complications and leave only those which the varying circumstances of persons and things require.

Now for our very easy and yet extremely efficacious proposal for a further simplification. For a good many years reform has been coming by driblets. True, there were quite substantial reforms made under the influence of the Real Property Commissioners nearly a hundred years ago; but that for the time exhausted reforming zeal, and we had a succession of small changes which were subject to a very singular limitation. Each change—we speak generally—dealt with some defect which badly wanted mending, but our over-cautious legislators took care that the change should only operate for the future. Whatever inconvenience was caused, the past could not be touched. Of course,

we understand the objections to retrospective legislation, but they do not apply to the legislation we are discussing.

Take such a matter as the curious notion that a condition of re-entry cannot be severed with the severance of the reversion, but is necessarily destroyed; that "it is a thing penal and entire, and cannot be apportioned or divided": *Winter's Case*, 3 Dyer, 308*b*; *Knight's Case*, 5 Co. Rep. 546; *Dumpor's Case*, 4 Co. Rep. 119. Of course there was no necessity in the matter at all, for severance did not destroy the condition when it took place by act of law. The latest example of this exception is *Piggott* v. *Middlesex County Council*, 1909, 1 Ch. 134. There is also an exception where the reversion in part is assigned to the lessee of that part. The condition of re-entry then remains as to the rest: *Hyde* v. *Warden*, 3 Ex. D. 72, 86. Nor is there any common sense in the Elizabethan doctrine. In the nature of things there is not, nor ever was, any reason why a condition of re-entry should not be severed and this has now been long recognised. Had a Lord MANSFIELD happened to deal with this particular doctrine, it would have been swept away. But our Lady of the Common Law is a poor hand at getting rid of cobwebs, and it has been left to the Legislature to mend the matter, and it has done so in a very halting manner.

A small effort was made by s. 3 of the Law of Property Amendment Act, 1859, which provided that a condition of re-entry should be apportionable, but this was only in respect of non-payment of rent. There the matter rested till the Conveyancing Act, 1881, by s. 12, made a bigger effort, and provided that conditions and rights of re-entry should be apportionable generally, but it added the qualification—and this shows the point at which we are aiming—that the new provision was to apply only to leases made after the commencement of the Act—1st January, 1882. Why this limitation? There was no sense in it. A lessor required to deal with his property in any manner allowed by law, including the conveyance of a part of the land in the lease, and to secure his reasonable rights, whether the lease was made before 1882 or not.

Now we get a little further. The argument we have been using has occurred to the draftsman of the Law of Property Bill, and in the process of consolidation he has reproduced s. 3 of the Act of 1859, and s. 12 of the Act of 1881 in clause 140 of the Bill. At the same time he has made the clause apply whether the lease is made before or after the commencement of the new Act. In that he has done what should have been done in 1881. He has removed the unnecessary restriction of relief from an absurd rule of law to leases made after 1881. But his benevolent pen still stops short of the full measure of relief. The clause ends with the proviso:—

> "Provided that where the lease was made before 1st January, 1882, nothing in this section shall affect the operation of a severance of the reversionary estate or partial avoidance or cesser of the term which was effected before the commencement of this Act."

But why this proviso? The relief is equally wanted whether the severance has already taken place or not. If the severance has already taken place, the condition is apportioned if the lease was made after 1881; it is not apportioned if the lease was made before 1882. But there is no special virtue in this date. Whatever the date of the lease, it is an injustice to the landlord that he should have lost his right of re-entry by conveying the reversion in part of the demised land, and the relief should be made complete by striking out this proviso. We shall be told that this restores to a lessor a right which he has lost. Possibly so, but he has lost it owing to an absurdity of the law, and to restore it only gives him his proper legal protection.

We admit that in the above case the draftsman has made an advance on previous legislation, though he has not gone far enough. But the Bill contains numerous instances where it makes all the difference in the world whether something or other has been done before or after the commencement of the Conveyancing Act, 1881, or the Conveyancing Act, 1911; for these are the dates which chiefly mark the tardy progress of legislation. We have not space to go through them all. Take the very unjust rule that a mortgagor may not inspect his deeds without paying off the mortgage. This was altered by s. 16 of the Act of 1881, but only for mortgages made after that year, and the section is reproduced in Clause 97 of the Consolidation Bill with the same limitation. Why? The clause is equally wanted whenever the mortgage was made. And so, generally, with the various mortgage provisions introduced, some in 1881, and applying only to leases made after that year, and some in 1911, and applying only to leases after 1911. With all the new provisions now introduced, it will be a very embarrassing task to sort out the various provisions made operative in 1881, 1911 and 1926. These dates are interesting as marking the successive advances in the law—like marks showing geological strata of the advance from antiquity—but they are practically very inconvenient, and they confer no appreciable benefit on anyone. Subject, perhaps, to a few necessary exceptions, the new Code should be free from this barbed wire fencing of one period from another, and should apply equally to all instruments whenever made.

We said last week that we proposed to deal in this article with Clause 2 of the Bill, the new form of the original "Curtain Clause" which has had many vicissitudes and which, if our memory serves us, delayed Lord BIRKENHEAD'S Act for a year. The form which it assumed in s. 3 of that Act was impossible of acceptance as a working scheme for the over-reaching of equitable interests, and it is re-drafted so as to meet the objections which were made, and to define—though mainly in terms which are only declaratory of the law—the over-reaching effect of conveyances under the Settled Land Act, under trusts for sale, and by personal representatives and mortgagees. The part of the clause which represents a change in the law is that which enables an estate owner to create a special trust for sale for the purpose of over-reaching equitable interests. But the operation of the clause depends so much on the Land Charges Bill, that it can best be considered in connection with that Bill, and also in connection with the analogous clause of the Settled Land (Consolidation) Bill, under which a statutory settlement can be created for the same purpose.

There are also some other points in the Law of Property (Consolidation) Bill which we propose to notice shortly, but these we must defer.

(*To be continued.*)

What is an Illegal User of Premises.

A SHORT but important point on the Rent Restrictions Acts was recently raised in the Court of Appeal in *Schneiders & Sons, Ltd.* v. *Abrahams*, 41 T.L.R. 24.

The facts of that case were shortly as follows: The plaintiffs claimed possession of certain premises to which the Rent Restrictions Acts applied, and they relied on s. 5 (1) (*b*) of the Act of 1920, as amended by s. 4 of the Rent Restrictions Act, 1923. It was proved that the tenant, against whom possession was claimed, had been convicted of receiving property on the premises in question which had been stolen from his employers, who were also his landlords.

Now s. 5 (1) (*b*), as amended by s. 4 of the Rent & Mortgage Interest Restrictions Act, 1923, provides as follows:—

> "No order for the recovery of possession of any dwelling-house to which this Act applies or for the ejectment of a tenant therefrom shall be made or given unless—
>
> "(*b*) the tenant or any person residing or lodging with him or being his sub-tenant . . . has been convicted of using the premises or allowing the premises to be used for an immoral or illegal purpose . . . "

The question before the court therefore, was whether, on the facts of the case, the tenant had been convicted of using the premises for an illegal purpose.

This question, Lord Justice BANKES pointed out, involved two further questions. First, "whether the user of the premises for the purposes named was an essential part of the offence, or

whether it was sufficient, in order to satisfy the words of the sub-section, that the user of the premises should be not an essential part of the offence, but an incident only of the offence; and secondly, whether it was necessary that there should be something in the nature of a repetition of the offence, or some continuity of conduct, to come within the words of the sub-section.

As regards the first question, the court was of opinion that the Legislature did not intend the sub-section to apply to those offences only, of which the user of the premises was an essential part. Otherwise it might be said that a tenant who kept a brothel or a gaming house did not come within the sub-section, inasmuch as in these cases the offence consisted in keeping a brothel or a gaming house and not in using the premises as such. The court was accordingly of opinion that the tenant had been guilty of using the premises for an illegal purpose within the meaning of the sub-section, in that he had been convicted of receiving stolen goods on the premises in question. The user of premises was not an essential part of the offence of receiving, but the user of the premises in question was an incident of the offence committed by the tenant, inasmuch as the actual receiving had taken place on the premises.

As regards the second question, the court took the view that a conviction for a single illegal user of the premises was sufficient to bring the case within the sub-section. In connection with this point reference should be made to *Waller* v. *Thomas*, 1921, 1 K.B. 541. In that case a claim for possession of licensed premises was made under s. 5 (1) (*b*) of the Act of 1920, on the ground that the defendant had been convicted, though once only, of a sale of spirits within prohibited hours. LUSH, J., was of opinion that an isolated breach would not be sufficient to justify the court in holding that the house was used for an illegal purpose within the meaning of the sub-section; and MACARDIE, J., was of the same opinion. "I agree with Lush, J.," the learned judge says, at p. 553 of the report, "that the object of this clause (s. 5 (1) (*b*)) is to deal with cases in which the improper user of the premises is in furtherance of an unlawful purpose, and not with an isolated instance of illegality in carrying out a lawful purpose. Here the tenant was carrying out the lawful business of a licensed victualler; incidentally she committed a breach, perhaps a technical breach, of the licensing regulations. In my opinion this does not amount to a user for an illegal purpose."

The facts in *Waller* v. *Thomas* are therefore distinguishable from the facts in *Schneiders* v. *Abrahams*, and it is submitted that the rulings of LUSH and MACARDIE, JJ., in the former are still good law. In the one case the user of the premises is illegal, and every act which goes to constitute such user is illegal; in the other case the user is not illegal, but one isolated act carried out in the course of such user happens to be illegal. Different considerations would however apply where, although the purpose to which the premises is used, several instances of illegality occur in the carrying out of such purpose. Thus, if a licensee of licensed premises habitually breaks the law by selling during prohibited hours, one might confidently submit that the user of the premises, although *primâ facie* lawful, is tainted with illegality by reason of such continual breaches of the law. In any event, with regard to licensed premises no difficulty can arise now, since s. 4 [5] (1) (*i*) of the Rent and Mortgage Interest Restrictions Act, 1923, provides that an order for possession may be made of a dwelling-house which consists of or includes premises licensed for the sale of intoxicating liquor, where "the tenant has committed an offence as holder of the licence or has not conducted the business to the satisfaction of the licensing justices or the police authority, or has carried it on in a manner detrimental to the public interest, or the renewal of the licence has for any reason been refused."

At the same time the decision in *Waller* v. *Thomas* is still of importance, and its application might still be necessary in cases that may arise in the future, since, as has been mentioned above, the principle in that case has, it is submitted, been in no way destroyed or affected by the decision of the Court of Appeal in *Schneiders* v. *Abrahams*.

Reviews.

Singapore.

ONE HUNDRED YEARS' HISTORY OF THE CHINESE IN SINGAPORE. By SONG ONG SIANG, M.A., LL.M. (Cantab), Barrister-at-Law, Middle Temple, Advocate and Solicitor, Supreme Court, S.S. With numerous Portraits and Illustrations. John Murray.

This is a companion volume to the "One Hundred Years of Singapore" which was recently published to mark the centenary of the founding of the Colony by Sir Stamford Raffles on 6th February, 1819. Originally it was intended to include in that work two or three chapters on the history of the Chinese of Singapore, "those interesting settlers contemporary with the British," says Mr. Walter Makepeace in his Foreword, "who had brought with them their own characteristics and culture, their own literature and tradition to which they steadfastly adhered, while readily absorbing the spirit of Western law and Western commerce which were the foundations of the future prosperity and greatness of the place." But it was found that the work required a separate volume, and that it could only be adequately undertaken by a member of the Chinese race. The task accordingly was entrusted to Mr. Song Ong Siang, who, in addition to the qualities of great industry and scholarly ability, had the very useful qualification of belonging to a family which had been in the Straits Settlements for five generations. Without the intimate knowledge of the Chinese which was thus available, it would have been impossible for this History, with all its fulness of detail, to be compiled. Always a large proportion of the population, the Chinese element has steadily increased. According to a census of 1830 the Chinese numbered 6,555 out of a total population of 16,634; in 1860 they were 50,043 out of 80,792; and in 1911 219,577 out of 303,321, the last figures showing 72 per cent. of Chinese, the highest percentage reached.

The volume goes through the hundred years of the Colony's existence, dividing the period into decades, and tracing with much minuteness the progress of the Colony and the careers of the leading Chinese merchants—the Chinese are evidently wonderfully successful in this line—and officials. The ninth decade (1899-1909) includes an account of the visit of the present King and Queen, then Duke and Duchess of York, to Singapore in 1901, when Sir Frank Swettenham was Governor. In the same decade interesting questions were raised in the Singapore courts as to Chinese marriage laws, both in respect of prosecutions for bigamy, and of the legitimacy of the children of a "secondary wife." After attempts to apply the English Common Law, it was finally held by a majority in the Court of Appeal that Chinese marriages are polygamous and must be so recognized in law. Just before the end of the book we have the account of the Armistice rejoicings on 11th November, 1918, and it concludes with the Centenary celebrations of February, 1919. The book is too full of local colour, perhaps, for ordinary English readers, but it is excellently written and is illustrated with a great wealth of portraits and other pictures.

Gas Undertakings.

MICHAEL AND WILL ON THE LAW RELATING TO GAS AND WATER. Seventh Edition. In Two Vols. By F. T. VILLIERS BAYLY, Barrister-at-Law. Vol. 1. Gas. Butterworth & Co. 50s. net.

Extensive changes as to the basis of charges for, and the quality of gas supplied by gas undertakings have been made by the Gas Regulation Act, 1920, and it is convenient to have this well-known work on the subject—the last edition was published thirteen years ago—brought up to date. Gas undertakings, like other public utilities, are largely under the control or supervision of Government Departments, and care has been taken to collect and insert all the official regulations which are likely to be of general use. The publishers have separated the present edition into two volumes, dealing separately, so far as practicable, with the two subjects of gas and water, and hence the volume dealing with gas is issued in convenient size, but since some of the statutes —*e.g.*, the Gas and Water Facilities Act, 1870—deal with both subjects together, the separation cannot be carried out completely. But the Gasworks Clauses Act, 1847, which is the leading statute for gas undertakings, is adapted to the new arrangement, and it will be found conveniently printed and fully annotated. There is a very informing introduction dealing with the subject generally, and Part IV is usefully devoted to the Promotion of and Opposition to Bills in Parliament by Local Authorities. The final part —Part V—deals with the Public Authorities Protection Act, 1893, and the Conspiracy and Protection of Property Act, 1875. Section 4 of the latter statute deals specifically with breaches of contract by gas and water employees. The book is a very complete statement of the law relating to gas undertakings.

Receivers.

THE LAW AND PRACTICE AS TO RECEIVERS APPOINTED BY THE HIGH COURT OF JUSTICE OR OUT OF COURT. By the late WILLIAM WILLIAMSON KERR, M.A., Barrister-at-Law. Eighth Edition. With a Chapter on Sequestration by F. C. WATMOUGH, B.A., Barrister-at-Law. Sweet & Maxwell, Ltd. 18s. net.

The appointment of a receiver is one of the ordinary means of enforcing a security or for preserving property which is the subject of conflicting claims, but the powers and responsibilities of the receiver when he is appointed, and also (when he is appointed out of Court) of the person who appoints him have been the subject of numerous decisions. The law on the subject was stated with great clearness and conciseness by the author of the present work, and it has been very satisfactorily brought up to the present time by Mr. Watmough. A good many cases have been concerned with the liability for the contracts of a receiver appointed by debenture-holders. Ordinarily he is the agent of the company, and though, after the company has had a winding-up order made against it, he ceases to be the agent of the company, he does not therefore become the agent of the debenture trustees. This was decided in *Gosling* v. *Gaskell*, 1897, A.C. 575—by a slip printed "375," at p. 369, note (*g*). The judgment of Rigby, L.J., when that case was in the Court of Appeal, 1896, 1 Q.B., pp. 691-693, contains a useful statement of the law as to receivers appointed by such trustees. But the position of the receiver and those who appoint him—and in particular the liability to pay him his remuneration—depend very much upon the terms of the provision under which the appointment is made, and in this respect it is interesting to compare *Deyes* v. *Wood*, 1911, 1 K.B. 806, where the debenture-holders were held by the Court of Appeal, affirming Scrutton, J., to be liable to the receiver, with the recent decision of Sargant, J., in several places noted by Mr. Watmough, where that case was distinguished and the debenture-holder escaped. Mr. Watmough's edition of "Kerr" is a very useful book to refer to in all matters relating to receiverships.

Books of the Week.

Constitutional Law.—The Constitution of the United States. By JAMES M. BECK, LL.D., Solicitor-General of the United States, Hon. Bencher of Gray's Inn. Humphry Melford, Oxford University Press. 12s. 6d. net.

Review.—Law Quarterly Review. Edited by A. E. RANDALL, Barrister-at-Law. October, 1924. Stevens & Sons, Ltd. 6s. net.

Legal Diaries.—Sweet & Maxwell's Diary for Lawyers for 1925. Thirty-third edition. Edited by FRANCIS A. STRINGER, J.P., and PHILIP CLARK. Sweet & Maxwell, Ltd. 6s. 6d. net.

The Lawyer's Remembrancer and Pocket Book. By ARTHUR POWELL, K.C. Revised and edited for 1925 by W. S. JONES, Solicitor of the Chancery Registrar's Office. Butterworth & Co. 5s. net.

Correspondence.

Psycho-Analysis and Crime.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With reference to your remarks under the heading "Current Topics" in your issue of 1st November, 1924, on the decision at assizes to place a prisoner on probation on condition that he should undergo treatment by psycho-analysis, I am requested by the British Psycho-Analytical Society to assure you of their appreciation of the cautious attitude adopted by you in this matter.

For treatment by psycho-analysis to have successful results two conditions must be fulfilled. First, the patient must have a sufficiently strong and persisting desire to be cured. Now experience shows that, owing to psychological factors in the development of the abnormality, persons given to apparently unmotivated crimes or perverted modes of sexual gratification do not always possess a sufficiently strong desire to be cured; when they have, however, it may be possible to cure them. The fear of exposure and punishment, however distressing this may be, usually is not adequate as an incentive to cure. The second condition necessary for a successful result in psycho-analytical treatment, one that is no less essential than the first, is that the psycho-analyst should be a thoroughly skilled practitioner in the method; and we desire to dissociate ourselves from those who make exaggerated claims and guarantees in respect of a cure by psycho-analysis.

DOUGLAS BRYAN,
Hon. Secretary,
British Psycho-Analytical Society.

72, Wimpole-street, London, W.1.
12th November.

Law, Hellenism and Lord Darling.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With reference to Lord Darling's disclaimer that he ever quoted (*sc.* because he could not read) Greek in the House of Commons, permit me to point out that Denman, when he quoted Dio Cassius in his speech for Queen Caroline, is said by Lord Campbell to have borrowed his quotations from Dr. Parr. The experiment can scarcely be regarded as a happy one as it mortally offended both George IV and William IV. A great judge and law lord before Lord Darling, the famous Mansfield, in what Lord Campbell calls the latter's "beautiful reply" to the Treasurer of Lincoln's Inn on becoming Lord Chief Justice, described Sokrates as "the great lawyer of antiquity," from whose philosophy the principles of all law were derived (Lives of the Chief Justices, vol. 2, p. 391). However, Grote says that Sokrates had honest, acute, practical common sense, but no philosophy. Plato, his greatest disciple, defined law as the finding out of reality. As regards Lord Mansfield's veneration for Sokrates, it may be necessary to recollect that Lord Campbell hints that Mansfield was not a scholar (he only took an ordinary degree, like Chief Justice Denman (*ibid.* p. 326)). Sir Henry Maine observes that "neither the Greeks, nor any society speaking and thinking their language, ever showed the smallest capacity for producing a philosophy of law": Ancient Law, p. 363.

I may also add, as showing the use of a knowledge of Greek in advocacy, the following excerpt from Sir Thomas Erskine May's (Lord Farnborough) Constitutional History of England, vol. 1, p. 392, Ed. 1912: Lord Brougham wrote to Zachary Macaulay: "I composed the peroration of my speech for the Queen, in the Lords, after reading Demosthenes for three or four weeks."

N. W. SIBLEY.

12th November.

A Husband's Liability for his Wife's Torts.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—In your issue of 8th November you give (at p. 81) a "Short Note" of the decision in *Edwards* v. *Porter*, and a report at p. 87. The statement: "This, of course, overrules *Seroka* v. *Kattenberg*" is misleading. The majority decision affirms that case as law. My reason for pointing this out is that a solicitor friend, who had joined husband and wife in a slander action against the wife, stated he supposed he should have to discontinue against the husband and pay his costs. This was after reading your article.

A. W. PEAKE.

South Lodge,
Druid Stoke, Nr. Bristol.
8th November.

Powers of Attorney.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With reference to the communicated article on Powers of Attorney in the issue of your journal for the 1st instant, has not the case of *Tingley* v. *Müller*, 1917, been overlooked? I have no report of this case before me, but I distinctly recollect that it was held by the Court of Appeal that the position under a Power of Attorney made irrevocable under the Conveyancing Acts is as if the property were conveyed by the Donor of the Power to the Donee upon trust for sale. The Donor had become an alien enemy, with whom it was illegal to have dealings, before the conveyance under the power, so that the effect on a death would apparently be the same. Probably this case was not cited to the Ontario judge in the McCarty case.

H. B. SAUL.

20, Laleham Road,
Catford, S.E.6,
10th November.

Sir Harry Poland, writing to *The Times* (6th inst.) on "His Majesty's Opposition," says:—In your excellent leading article under this heading in *The Times* of November 5 you truly describe what a "real Opposition" ought to be, and I think the phrase "His Majesty's Opposition" is a good name for it. The origin of the phrase is as follows:—On April 10, 1826, John Cam Hobhouse (afterwards Lord Broughton) in a debate in the House of Commons so described the Opposition of that day. The phrase was at once taken up, and was used in the course of the debate by Canning and Tierney. The latter went so far as to say, having regard to the state of parties at that time:—"My honourable friend could not have invented a better phrase to designate us than that which he has adopted, for we are certainly to all intents and purposes a branch of his Majesty's Government." (See *Hansard*, vol. 15, pp. 135, 137 and 145).

CASES OF THE WEEK.

Court of Appeal

INLAND REVENUE COMMISSIONERS *v.* EXECUTORS OF G. C. FISHER. No. 1. 4th November.

REVENUE—SUPER TAX—ASSESSMENT—SHAREHOLDER IN COMPANY—DISTRIBUTION OF PROFITS IN THE FORM OF DEBENTURE STOCK—CAPITAL OR INCOME—NO RECEIPT OF PROFITS BY SHAREHOLDER—FINANCE (1909-1910) ACT, 1910, 10 Edw. 7, c. 8, s. 66.

Where a company elects to distribute undivided profits to its shareholders in the form of debenture stock, an issue of such stock being made and allotted to shareholders in proportion to their holdings, the shareholder receiving the same is not liable to be assessed to super tax upon the value, actual or nominal, of that stock as part of his income. The shareholder, having no option to receive cash, is compelled to accept something in respect of which he is merely a creditor of the company, and therefore, for tax purposes, he is not a recipient of the company's profits.

Principle of Inland Revenue Commissioners *v.* Blott and Greenwood, 65 SOL. J. 642; 1921, 2 A.C. 171, *followed.*

Decision of Rowlatt, J., 68 SOL. J. 867, *reversed.*

Appeal from a decision of Rowlatt, J., 68 SOL. J. 867, reversing a decision of the Commissioners for the Special Purposes of the Income Tax Acts, who had discharged an assessment to super tax in the sum of £8,250 for the year ended 5th April, 1916, made on the right Rev. G. C. Fisher under the provisions of the Income Tax Acts in respect of a bonus received by him from the Wearmouth Coal Company, Limited, in the year 1914-15. Mr. Fisher had died since the assessment, and the appeal to the Special Commissioners was undertaken by his executors. The Wearmouth Coal Company, Limited, in its balance sheet to 31st December, 1913, showed items representing undistributed profits to the amount of £474,817, namely: Amount standing to the credit of profit and loss account £167,279 2s., reserve fund £293,035 14s. 11d., royalty rent suspense account £14,502 12s. 1d. On 25th March, 1914, the directors of the company, being of opinion that part of these undistributed profits should be capitalised by a distribution of debenture stock to the ordinary shareholders, a circular letter was sent to the shareholders stating that £357,500 of the reserve funds and undivided profits was to be capitalised by distributing that amount *pro rata* among the ordinary shareholders in the form of a 5 per cent. debenture stock, and a special meeting of the shareholders was convened. The resolution to capitalise that sum was passed on 3rd April, 1914. The agreement was executed on 28th April, 1914. On 21st May, 1914, the following resolution was passed at an extraordinary general meeting: " . . . and accordingly that that sum (£357,500) be distributed as a bonus among the holders of the ordinary shares in proportion to the amounts paid up or credited as paid up on the ordinary shares held by them respectively." The debenture stock was duly issued, and, by a trust deed executed to secure it, it was provided that it might be redeemed at any time after 1st January, 1920, upon giving six months' notice, and, failing such redemption, it was to be redeemed at par so soon as the security might become enforceable. Mr. Fisher had held 14,400 ordinary shares of £5 each, fully paid, in the company, together with certain preference shares. As a result of the resolution he was allotted £65,960 in the debenture stock. He did not receive any payment in cash in regard to the bonus issue. The Special Commissioners held that the debenture stock was not " income " in the hands of the recipients, and therefore not liable to assessment to super tax. Rowlatt, J., held that a security had been issued which at once gave the shareholders a share of the undivided profits, and directed the value of the debenture stock to be ascertained for the purpose of affirming and correcting the assessment.

The executors appealed. The Court allowed the appeal.

Sir ERNEST POLLOCK, M.R., said that the words used by the company in making arrangements with shareholders were not binding on the court, if what they did in fact did not amount to capitalisation of profits. But, as Lord Cave said in *Blott's Case*, 65 SOL. J. 642; 1921, 2 App. Cas., at p. 201, the substance and not the form of the transaction was to be looked at. In the present case, before the transaction was carried out the balance sheet showed items representing profits and reserve fund. After the transaction, those undivided profits and reserve fund were no longer in the balance sheet, but it then showed a debenture stock, which had exhausted those items. In other words, the company had used those assets for the purpose of creating debenture stock, and the value of that stock was, in effect, money lent to the company upon terms that they would repay it in terms of the debentures, as laid down in the trust deed. If part of that fund, reserve or profits, had been paid out in cash it would be clear that that was part of the profits of income accumulated during years, and now distributed. But that was not done. There was a notice to the shareholders that, instead of receiving cash, they would be given something which would thereafter swallow up the reserve fund and undivided profits. It was only given in that form. It was difficult to agree with Rowlatt, J., that the shareholders were given at once a share of these profits. The Attorney-General had argued that Mr. Fisher, if not getting money, was getting money's worth, and so that there was a distribution of profits, but to him (the Master of the Rolls) it did not seem right to decide the case according to what was the holding of the shareholder. It should be looked at, not from the point of view of the company law, nor from the position of tenant for life and remainderman, but from the point of view as regards the law relating to super tax. In *Blott's Case, supra*, the shareholder was not given any option as to whether he would take shares or cash, and the present case seemed to be within that decision, for here the available capital of the company for trading purposes was clearly increased. As Lord Finlay said in *Blott's Case, supra*, at p. 194: " No option was left to any particular shareholder. He was compelled by the action of the company to take the preference shares." So, here, no option was left to the shareholder. Lord Finlay went on to say: " It seems to me impossible to treat the shareholders, for the purpose of super tax, as having received the bonus and paid it back to the company to be retained as capital. They never received it at all." So, in the present case, Mr. Fisher did not " receive " his undivided portion of profits. The company might have distributed the profits, but instead of doing so they adopted a method which assured the sum to the use of the company as capital. Nothing was received by the shareholder in regard to which he could exercise his own choice or volition, and therefore it was not part of his income. Lord Cave said in *Blott's Case, supra*, at p. 200: " The transaction took nothing out of the company's coffers, and put nothing into the shareholders' pockets; and the only result was that the company, which before the resolution could have distributed the profit by way of dividend, or carried it temporarily to reserve, came thenceforth under an obligation to retain it permanently as capital." So, in the present case, the transaction was put into such a form that the company remained liable for that stock, in that particular form, and would eventually have to repay its value. The fact seemed to be that Mr. Fisher's estate had been given something which it was compelled to receive, in respect of which it was compelled to stand as creditor of the company; and therefore it was in no sense a recipient of original undivided profits. The appeal must therefore be allowed, with costs.

Lords Justices WARRINGTON and SCRUTTON delivered judgments to like effect. Lord Justice Scrutton said that he was inclined to decide the case upon the footing that nothing at all had been received by the shareholder in the year of assessment except the acknowledgment of a debt due from the company, payable at some future time.—COUNSEL: *A. M. Latter*, K.C., and *Cyril King*, for the appellants; *Sir Patrick Hastings*, A.-G., K.C., and *R. P. Hills*, for the Crown. SOLICITORS: *Rawle, Johnstone & Co.*, for *Cooper & Jackson*, Newcastle-upon-Tyne, for appellants; *The Solicitor of Inland Revenue.*

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

ATHERTON (INSPECTOR OF TAXES) *v.* BRITISH INSULATED AND HELSBY CABLES LIMITED. No. 1. 6th and 7th November.

REVENUE—INCOME TAX—SCHEDULE D—PROFITS FROM TRADE—PERMITTED DEDUCTIONS—LARGE SUM PAID OUT OF PROFITS TO PENSION-SCHEME—CAPITAL ASSETS—INCOME TAX ACT, 1918, 8 & 9 Geo. 5 c. 40, Sched. D—Rules applicable to Cases 1 and 2, 3 (*a*) (*f*).

The respondents were desirous of initiating a pension fund for their staff upon a basis of contributions by employers and employed, the scheme being beneficial to the latter and for the advantage of the respondents' business. In order to make the fund solvent from its inception, they allocated to it out of their profits a sum of £31,784.

Held, that it was not permissible to deduct this sum from the respondents' profits assessable to income tax not being a sum " wholly and exclusively laid out or expended for the trade, profession, employment, or vocation " within the meaning of the Income Tax Act, 1918, *Sched. D, Rule applicable to Cases* 1 *and* 2, 3 (*a*), *but rather " capital withdrawn from, or any sum employed or intended to be employed as capital in such trade, profession, employment or vocation " within the terms of clause* (*f*) *of the same rule.*

Decision of Rowlatt, J., 68 SOL. J. 813 *reversed.*

Hancock *v.* General Reversionary and Investment Co. Limited, 1919, 1 K.B. 25, *distinguished.*

The respondents were manufacturers of cables. Before 1916 they had not paid pensions to employees retiring through age or infirmity, and they contended that their business had suffered in consequence, and that the initiation of a pension scheme was essential to the welfare of their staff, and therefore a business proposition. In 1916 they established a pension fund by which

their clerical and technical salaried staff were to contribute 5 per cent. of their salaries and the company were to contribute one-half the amount so raised. As many of the employees were nearing the age for superannuation, their contributions would have been insufficient to entitle them to the benefits of the scheme, and therefore the respondents, who wished those employees to participate, caused an actuarial valuation to be made of the sum needed to place the fund upon a solvent basis *ab initio*, and, this sum being calculated at £31,784, they paid that sum out of their profits to the credit of the fund, and claimed that they were entitled to deduct that sum from their profits assessed to income tax, contending that the sum in question was an ordinary business expense, and a continuing business demand, and that it was immaterial whether payment was made in a lump sum or remained as a future liability. It was contended for the Crown that the sum was not money wholly and exclusively laid out for the purposes of the trade under r. 3 (*a*) of the Rules applicable to Cases 1 and 2 of Schedule D, and was not, therefore, an admissible deduction from the profits for the purpose of income tax; and that the sum was capital withdrawn from the trade, and therefore not deductible from profits under r. 3 (*f*) of the Rules applicable to Cases 1 and 2 of Schedule D. Rules 3 (*a*) and 3 (*f*) are as follows: "In computing the amount of the profits or gains to be charged, no sum shall be deducted in respect of (*a*) any disbursements or expenses, not being money wholly and exclusively laid out or expended for the purposes of the trade, profession, employment, or vocation: (*f*) any capital withdrawn, from, or any sum employed or intended to be employed as capital, in such trade, profession, employment, or vocation." The Special Commissioners, upon the authority of *Hancock* v. *General Reversionary and Investment Co. Limited*, 1919, 1 K.B. 25, allowed the deduction, and Rowlatt, J., 68 SOL. J. 813, affirmed that decision. The Crown appealed. The Court allowed the appeal.

Sir ERNEST POLLOCK, M.R., said that r. 3 of the rules applicable to Cases 1 and 2 of Schedule D precluded deduction of any sum "not being money wholly and exclusively laid out or expended for the purposes of the trade, profession, employment, or vocation." Many cases had been pointed out where it might be necessary to make such expenditure in order to ensure having an efficient staff and a contented staff, so that there might be no injury to the staff, etc., and it was said that therefore the money was wholly laid out for expenses of the trade. But even if that were so, the court had to see whether the money was allowable as a deduction under r. 3 (*f*), and to make sure that it was not "any capital withdrawn from or any sum employed or intended to be employed as capital in such trade, profession, employment, or vocation." It was often puzzling to know what was capital and what was revenue. The present court had considered the point in *Rowntree & Co.* v. *Curtis*, 93 L.J., K.B. 570, and had held that a large sum of money set aside out of yearly profits, in order that the income might be applied for the benefit of a company's workers, was capital, and not merely income expenditure. In the present case the court had to consider whether this £31,784 was not a capital item. It was certainly difficult to say that it was a revenue item. It was really a question for business men, as a business proposition, and he (the Master of the Rolls) asked himself whether any business man would have treated this as a necessary business expenditure or whether he would not have said: "Well, if you have the money to lay out in this way it will no doubt be useful expenditure." Apart from whether the decision in *Hancock* v. *General Reversionary and Investment Co.*, *supra*, was a right decision on its merits, it was a case in which the facts did not tally with those of the present case. In that case there was an existing legal liability, which had to be met year by year, and it might have been reasonable and good business to provide a lump sum to get rid of it. In the present case there was no annual recurring liability. The expenditure might have been useful and good, but it was not made in respect of any liability. Reference was made to the decision of the House of Lords in *Usher's Wiltshire Brewery, Ltd.* v *Bruce*, 59 SOL. J. 144: 1915, A.C., 433, when a company did repairs, amounting to a considerable sum, which should have been done by tenants, but in that case it was found that the expenditure was necessary, the word "necessary" being used in a number of the speeches of the learned lords who decided the case. In the present case, admirable as the outlay might have been, there was no necessity and no liability, and according to the Special Commissioners it was only admissible by the ruling in *Hancock's Case*, *supra*. That case did not determine the law, and it did not seem to apply to the present case of a payment not to meet an existing liability, but simply to improve the position of the staff. In his (the Master of the Rolls's) view it was a capital outlay and could not be deducted from revenue. The appeal must therefore be allowed.

Lords Justices WARRINGTON and SCRUTTON delivered judgments to like effect.—COUNSEL: *Sir Patrick Hastings*, K.C. (A.-G.), and *R. P. Hills*; *Latter*, K.C., and *Hildesley*. SOLICITORS: *Solicitor of Inland Revenue*; *Rawle, Johnstone & Co.*, for *Hill, Dickinson & Co.*, Liverpool.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

MARTIN *v.* **STANBOROUGH.** No. 2. 20th October.

NEGLIGENCE—MOTOR CAR—UNATTENDED ON HIGHWAY—INTERVENTION OF THIRD PARTIES—DEFECTIVE BRAKES—MOTOR CAR RUNNING DOWN A SLOPE—DAMAGE—LIABILITY.

A motor car, which was left unattended on a highway on the side of a hill, was caused, by the intervention of a mischievous boy, to run down the slope and collide with the plaintiff's wall and railings, whereby the wall and railings were damaged. In proceedings before the county court judge against the owner of the motor car for damages in respect of the injury to the wall and railings, it was proved that one of the brakes was defective. The county court judge found that the owner of the motor car was liable. The owner appealed, and the Divisional Court held that there was evidence which justified the county court judge in coming to that conclusion.

Held by the Court of Appeal that on the facts the county court judge was justified in coming to the conclusion which he did.

Decision of the Divisional Court, 68 SOL. J. 739; 40 T.L.R. 557.

Appeal from the Divisional Court, 68 SOL. J. 739. The plaintiff commenced an action in the Brighton County Court against the owner of a motor car for damages done to his wall and railings in the following circumstances. The defendant's motor car was left unattended on a highway on the side of a hill, with the front of the motor car facing uphill. The hand brake had been applied, and a piece of wood had been placed under one of the wheels. A small boy, ten years of age, climbed into the motor car, and in consequence of some mischievous intervention on his part the motor car ran down the slope, crashed into the plaintiff's wall and railings, and damaged them. The county court judge found that the motor car had been left in an unsafe position; that the accident had been caused by the intervention of a mischievous small boy, though it was impossible to ascertain exactly what he had done; that the hand brake was defective; and that judgment must be given for the plaintiff. The defendant appealed, and the Divisional Court held that there was evidence on which the decision of the county court judge could be supported and they dismissed the appeal. The defendant appealed.

BANKES, L.J., in giving judgment, said that the learned county court judge, in a very careful judgment, had decided that the plaintiff had established his cause of action—namely, for damages caused by the defendant's motor car running into his wall. It was a heavy car, and when the chauffeur had driven the defendant up to his front door the latter alighted, and the chauffeur left the car at the door unattended while he went to have his dinner. The county court judge had negatived the suggestion that the car had been backed up against the kerb. He found that the car was standing there because it was kept in position by the hand brake, which had been proved to be defective, and by a block of wood. When the car was in that position some abnormally mischievous boy appeared to have set the car in motion, with the result that it ran down hill and damaged the plaintiff's premises. It was impossible to say what exactly the boy did. It might have been that he removed the block of wood, or he might have given the car a strong push, or he might have released the hand brake. There was no evidence that the boy had set any machinery in motion or had performed any of the mechanical operations necessary to set the car going. In these circumstances the decision in this case was of no general importance and did not apply generally to the case of cars left unattended in the street. It must be regarded as an entirely exceptional case, dependent on its particular facts. In the present case the learned county court judge had found that Portland-place was close to a populous district, and that the particular place at which the damage occurred was frequented by children. The county court judge was quite justified in the conclusion at which he had arrived, and that the appeal therefore failed.

SCRUTTON and ATKIN, L.JJ., concurred. Appeal dismissed.—COUNSEL: *Gilbert Stone*; *Craig Henderson*, K.C., and *Dallas Waters*. SOLICITORS: *Kenneth Brown, Baker & Baker*; *Hiscott, Troughton & Grubbe*.

[Reported by T. W. MORGAN, Barrister-at-Law.

Sir Kingsley Wood, M.P., an old boy of the Central Foundation Boys' School, Cowper-street, City-road, on Thursday, the 6th inst., distributed prizes at the school to successful students. Sir Kingsley said that if any boy wished to succeed in life in the best and highest form, he would not ask him to read a book on how to succeed in life; the whole secret was summed up in the one word, work. He must never let his wishbone be where his backbone ought to be. Too much was said about rights: they ought to think more of duties. The nation could only pull through by the exercise of effort by its individual members, instead of looking to the State and the Government for help.

High Court—Chancery Division.

***Re* SARSON: PUBLIC TRUSTEE *v.* SARSON.**

Eve, J. 22nd October.

WILL—CONSTRUCTION—DEATH DUTIES—LEGACIES TO BE FREE OF DUTY—DUTIES TO BE PAID OUT OF RESIDUE—SETTLED LEGACIES—FUTURE DUTIES—FINANCE ACT, 1914, 4 & 5 Geo. 5, c. 10, s. 14.

Primâ facie *a direction to pay legacies free of all duties and to pay the duties out of residue is restricted to payment of duty on property passing on the death of the testator. Unless therefore a contrary intention is clearly indicated by the testator any future estate duty payable on the determination of future limited interests is payable out of the property the subject of the gifts.*

This was an adjourned summons taken out by the Public Trustee to determine how certain death duties were to be paid. By his will, dated 11th October, 1910, the testator, who died in September, 1913, made the following bequests: (1) A bequest of £120 rent-charge payable until 29th September, 1944, given to the testator's son, S. S. Sarson, for his life, and then to the defendant, C. M. Sarson, his wife, and after her death to trustees upon trust for sale and to pay the proceeds to the children of S. S. Sarson living at the death of the survivor of the testator and S. S. Sarson, and attaining twenty-one; (2) a legacy of £2,000 payable after the death of the testator's wife, E. Sarson, upon trust to pay the income to a daughter of the testator for her life and on her death for such of them her husband and her children living at the death of the survivor of the testator and his daughter, and as to such children on attaining twenty-one; (3) a legacy of £2,000 payable after the death of the testator's wife upon trust to pay the income to S. S. Sarson for life, and after his death to C. M. Sarson during widowhood, and subject thereto upon trust for the children of S. S. Sarson as therein mentioned; and the testator directed that the residue of the estate real and personal after payment of the various legacies thereinbefore given and duties thereon should be transferred and vested in the Public Trustee upon trust for sale, conversion and investment, and to pay an annuity of £300 to the testator's wife, E. Sarson, and to accumulate the surplus income for twenty-one years, and after the death of his wife to stand possessed of the residuary trust funds and accumulations upon trust to pay numerous legacies, including the two settled legacies of £2,000, and subject thereto for the testator's children as therein mentioned. And the testator further directed that all legacies, devises, and bequests should be free of all duties and that all estate, settlement, succession, legacy and other duties payable in respect of any of his property, real or personal, should be paid out of his residuary estate. On the death of the testator the executors paid all the debts and legacies and paid out of residue the duties which were then payable. In December, 1914, all the residuary estate of the testator and the investments representing the same were transferred to and vested in the Public Trustee. The testator's widow died in November, 1923. The Public Trustee took out this originating summons asking (1) whether having regard to the direction in the will that the legacies should be free of duty, and that the duties should be paid out of the residuary estate (*a*) the future estate duty, if any, payable in respect of the £120 rent-charge was payable out of residue or out of the property the subject of the gift; (*b*) the like as to the legacy of £2,000 for the benefit of the testator's daughter and her children; (*c*) the like as to the legacy of £2,000 for the benefit of S. S. Sarson, his wife and children. (2) The like question as to any legacy duty which might thereafter become payable in respect of these dispositions. (3) Directions as to what provision should be made out of the residuary estate for payment of any future estate or legacy duty.

EVE, J., in delivering judgment, said that so far as legacy duty was concerned, it was now established that under such a direction as was contained in this will the whole of the legacy duty fell to be discharged out of the residuary estate, and question (2) would be answered accordingly. As to the estate duty the question was whether the direction in the will was restricted to the amount payable on the passing of the property on the testator's death, or whether it extended to cover the duties payable on the determination of the future limited interests on the various portions of the testator's estate. *Primâ facie* it was to be assumed that the testator intended to limit his benevolence to estate duty payable on his own death, and a contrary intention must be clearly indicated by the testator. A number of reported cases had been recently decided on this point, but they were not easily reconciled with the earlier decisions. After referring to the cases and considering the provisions of the will, his lordship came to the conclusion that it was the intention of the testator to clear the estate from all duties before it was handed over to the Public Trustee to be held upon the trusts of the residuary trust funds. In answer to question (1) he held that the only duty payable out of the residue in respect of the £120 rent-charge and the two settled legacies of £2,000 was the duty payable on the death of the testator and that any future estate duty payable in respect of these three dispositions was payable out of the property the subject of the gifts respectively. As to any legacy duty which might thereafter become payable in respect of these gifts there would be liberty to apply.—COUNSEL: *Errington; Stafford Crossman; Rand; Roger Turnbull.* SOLICITORS: *Waller, Neale & Houlston*, for all parties.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

T. & J. BROCKLEBANK *v.* THE KING. No. 2. 30th July.

CROWN—MINISTRY OF SHIPPING—CONTROL OF SALE OF VESSELS TO FOREIGN PURCHASERS—LICENCE—CONDITIONAL ON PAYMENT OF PERCENTAGE OF PURCHASE PRICE—BRITISH SHIPS (TRANSFER RESTRICTION) ACT, 1915, 5 Geo. 5, c. 21, s. 1—INDEMNITY ACT, 1920, 10 & 11 Geo. 5, c. 48, ss. 1 and 2.

Section 1 of the British Ships (Transfer Restriction) Act, 1916, prohibited the transfer of a British ship during the war to a person not qualified to hold a British ship, unless the approval of the Board of Trade was first obtained, and by s. 3 of the British Ships (Transfer Restriction) Act, 1916, the period was extended for three years after the war. On an application by a shipping firm in accordance with the provisions of s. 1 of the Act of 1915, for permission to sell one of their vessels to a foreign purchaser, the Ministry of Shipping (being the department to which, at the material time, the application had to be submitted) granted the licence on condition that payment should be made to the Ministry of Shipping of 15 per cent. of the purchase price. The firm paid the sum demanded and afterwards sought by petition of right to recover it.

Held, that the exaction of the payment of 15 per cent. of the purchase price to the Ministry of Shipping as a condition of the grant of the licence to sell the ship was ultra vires *the Shipping Controller and was illegal, but that the suppliants' claim to recover the sum in question was barred by s. 1 of the Indemnity Act, 1920, which restricted the taking of proceedings against persons holding office under or employed in the service of the Crown in any capacity in respect of acts done by such persons in good faith.*

Decision of Avory, J., 68 SOL. J. 499; 1924, 1 K.B. 647, *reversed.*

Appeal from the decision of Avory, J., on a petition of right. The suppliants had presented their petition in July, 1922, claiming to recover a sum of £34,000 odd which had been paid by them to the Ministry of Shipping in 1920. In 1919 they desired to sell one of their steamships to a foreign purchaser, and before doing so it was necessary for them to obtain a licence from the Shipping Controller. On application being made by them to the Ministry for the licence, they were informed that it would not be granted to them unless they paid to the Ministry of Shipping 15 per cent. of the purchase price of the ship. They agreed to pay the 15 per cent. and were granted a licence to sell the ship. After selling the ship they paid to the Ministry of Shipping 15 per cent. of the purchase price, and they afterwards brought this petition to recover the sum in question from the Ministry. They contended that they had paid the sum in question in discharge of a demand which had been made illegally by the Ministry of Shipping. By s. 1 of the British Ships (Transfer Restriction) Act, 1915, it is enacted that "A transfer made after the 12th day of February, 1915, of a British ship registered in the United Kingdom, or a share therein, to a person not qualified to own a British ship, shall not have any effect unless the transfer is approved by the Board of Trade" [at the material date in this case the Ministry of Shipping] "on behalf of His Majesty, and any person who makes, or purports to make, such a transfer after the commencement of this Act without that approval shall, in respect of each offence, be guilty of a misdemeanour." Avory, J., held (applying *Attorney-General* v. *Wilts United Dairies Limited*, 66 SOL. J. 630; 1922, W.N. 217) that the payment of 15 per cent. of the purchase price to the Ministry of Shipping was exacted without authority, and was therefore illegally exacted, and that the suppliants were entitled to the declaration claimed by them. The Crown appealed.

BANKES, L.J., in giving judgment, stated the facts and said that Avory, J., came to the conclusion, after considering the evidence and the authorities, that the payment was not a voluntary one. He (the Lord Justice) entirely agreed with that view. The payment was best described as one of those which were made grudgingly and of necessity, but without open protest, because protest was felt to be useless. On the materials before the court it seemed impossible to disturb the judge's conclusion

on that point. Before dealing with the Indemnity Act it is necessary to consider whether the demand for the payment was an illegal demand. Regulation 39*cc.* in terms recognises the granting of permission subject to conditions. It is said that the demand for a portion of the purchase price of a vessel as a condition of the grant of permission was perfectly lawful. In my opinion that question is covered in principle by the decision of the House of Lords in *Attorney-General* v. *Wills United Dairies*, 66 SOL. J. 630; 1922, W.N. 217, where it was held that such a demand was illegal. The real question in the case is whether the claim was barred by the Indemnity Act, 1920. The operation of the Act is confined to acts, matters and things done. The first point taken by the respondents is that what they complain of is not the act of the Shipping Controller in exacting the payment, but the refusal of the Crown to return the money so exacted. Avory, J., accepted that argument. A number of authorities were cited by the Attorney-General in support of his proposition that it is the act of the Shipping Controller which is the governing feature in the case and which forms the substantial part of the claimants' cause of action. But none of the authorities is directly in point. In all of them it was material to consider whether the matter of complaint was an act done within the meaning of the particular statute, and in some of them whether it made any substantial difference that the plaintiff had elected to sue in *assumpsit* after waiving the tort. Some of the opinions of the learned judges who decided those cases are of value, though they cannot be decisive, as they were dealing with statutes passed for a very different object from that aimed at by the Indemnity Act, 1920. But the expressions of judicial opinion given, it is true, in different circumstances from those in the present case, confirm me in the view to which, apart from authority, I should undoubtedly have arrived at—namely, that in the present case an essential part of the claimants' cause of action consists of the illegal act of the Shipping Controller in exacting the payment as a condition of granting permission for the sale of the vessel, and that it is impossible to get rid of that fact for the purpose of escaping the provisions of the Indemnity Act, 1920, by electing to sue in *assumpsit* after waiving the tort. Sir John Simon argued that his clients were entitled for the present purpose to ignore the tort altogether and to sue for the recovery of the money on an implied contract to return money obtained as this money was. In my opinion, the Indemnity Act applies to the present claim, and unless the claimants can bring themselves within the proviso to s. 1, s-s. (1), their claim is barred. The exemptions from the operation of the statute contained in the proviso includes the institution or prosecution of proceedings in respect of any rights under, or alleged breaches of, contract, but only in a case where a claim for payment or compensation cannot be brought under s. 2 of the Act. The material provisions of the section are contained in s-s. (1) (*b*). The claimants have suffered direct loss or damage by reason of interference with their business through the purported exercise during the war of the power conferred upon the Minister of Shipping by Regulation 2*cc*. I cannot see how the action of the Shipping Controller can be otherwise described than as an interference with the claimants' business, which must include the disposing of obsolete ships. They had therefore *primâ facie* a claim to compensation. Sir John Simon attempted to avoid the position thus created by saying that the compensation (if any) fell to be assessed under Part II of the schedule, the language of which excludes the claim of the respondents, because the loss or damage had arisen from the enforcement of a regulation of general application. There appear to be two answers to that contention. The first is that the compensation payable to the claimants would fall to be assessed under s-s. (*a*) of s-s. (2) (iii), and not under s-s. (2). The second is that, on further consideration, I think that Lord Cave's view of the construction of Part II of the schedule as expressed in *Moss Steamship Company, Limited* v. *Board of Trade* [1924] A.C., at p. 141, is preferable to my (the Lord Justice's) opinion as expressed in the same case ([1923] 1 K.B., at p. 455). The conclusion at which I have arrived on the claimants' right to compensation under the Indemnity Act is sufficient to dispose of the appeal. The appeal succeeds. The judgment must be set aside, and the Crown must have the costs here and below.

SCRUTTON and SARGANT, L.JJ., agreed.—COUNSEL: *The Attorney-General* (Sir Patrick Hastings, K.C.), and *Russell Davies*; *Sir John Simon*, K.C., and *Alfred Hildesley*. SOLICITORS: *Rawle, Johnstone & Co.*, for *Hill, Dickinson & Co.*, Liverpool; *The Solicitor to the Board of Trade.*

[Reported by T. W. MORGAN, Barrister-at-Law.]

The Law Officers, says the News-Sheet of the Bribery &c. Preventive League for August, have refused the League permission to prosecute in respect of an offer of commission to medical men. As usual the reason is not stated. This makes the twelfth time that the League has had the fiat refused; it has been granted the fiat thirty times, though, of course, assistance has been given in scores of other cases.

High Court—King's Bench Division.

JONES *v.* OCEANIC STEAM NAVIGATION COMPANY.

Lord Hewart, C.J. 22nd July.

SHIP — CARRIER — CONTRACT — NEGLIGENCE — ACCIDENT TO PASSENGER—FAILURE TO GIVE DUE NOTICE—LIABILITY.

A passenger who was travelling from New York to Southampton in a steamship belonging to a British company suffered an injury owing to the negligence of one of the servants of the company. Among the conditions of his contract with the company, which was entered into in the United States of America, it was provided (3) *that the company should not be liable for loss, damage or delay through causes as therein stated or "from causes of any kind beyond the carrier's control," and that all questions arising under that paragraph should be decided according to English law;* (9) *that notice of any accident should be given by the passenger in writing with full particulars within three days after he should have landed at the termination of the voyage. In an action for damages commenced by him against the company,*

Held, that the whole contract was governed by English law, and that, as the passenger had not given notice of the accident in compliance with condition 9, *the action failed.*

Action. The plaintiff, a British subject, was a passenger in a vessel belonging to the defendant company, which was a British company. The vessel was travelling from New York to Southampton, and in the course of the voyage the plaintiff suffered an injury to one of his hands owing to the negligence of a steward who had omitted to perform the duty of closing the port-hole in the plaintiff's cabin on the occasion in question. The plaintiff had taken his ticket in the United States, and amongst the conditions of the contract between himself and the company were the following: "(3) Neither the shipowner, agent, nor passage broker shall be liable to any passenger carried under this contract for loss, damage, or delay to the passenger . . . arising from the Act of God . . . or from causes of any kind beyond the carrier's control, even though . . . contributed to by the neglect or default of the shipowner's servants . . . All questions arising under this paragraph of the contract shall be decided according to English law with reference to which it is made." Clause (9): "No claim under this ticket shall be enforceable against the shipowner or his property . . . unless notice thereof in writing with full particulars of the claim be delivered to the shipowner or agent within three days after the passenger shall be landed . . . at the termination of the voyage." The plaintiff commenced these proceedings against the company for damages in respect of the injury.

Lord HEWART, C.J., delivering judgment, said that the jury had found for the plaintiff on the question of negligence and had made a provisional assessment of damages. There remained the question whether, by virtue of the two conditions in the contract above set out, the defendants were exempted from liability. The principle that where a contract was made in one country to be performed in another the court will look at all the circumstances to ascertain by the law of which country the parties intended the contract to be governed, and would enforce the contract accordingly, was laid down in *Re Missouri Steamship Co.*, 37 W.R. 696; 42 C.D. 321. The principle that where there was a conflict of laws the presumed intention of the contracting parties was the governing factor in determining the particular law to be applied was stated in the House of Lords in *Hamlyn & Co.* v. *Talisker Distillery*, 1894, A.C. 202. In the present case the contract expressly provided that all questions arising under the third condition should be decided according to English law, and it was not likely that the parties would intend some parts of the contract to be governed by the law of one country and other parts by the law of another country. In his view the contract was to be interpreted and enforced according to English law. With regard to the 9th condition, his lordship did not think that the fact that a representation had been made to the plaintiff by the purser to the effect that, in view of reports of the accident made to the defendants by the surgeon and others, no further steps were necessary on his part to give notice of the claim, enabled him to contend successfully that the condition had been complied with. In his lordship's view it was not within the express or implied authority of the purser to alter the terms of the contract or to waive any of its conditions (*cf. Grant* v. *Norway*, 10 C.B. 665). The defendants were not bound by any waiver or estoppel and the plaintiff was precluded from recovering compensation by reason of his non-compliance with the 9th condition.—COUNSEL: *Comyns Carr*, K.C., and *Ignatius Kelly*; *Merriman*, K.C., and *H. L. Beazley*. SOLICITORS: *Swann, Hardman & Co.*; *Rawle, Johnstone & Co.*, for *Hill, Dickinson and Co.*, Liverpool.

[Reported by J. L. DENISON, Barrister-at-Law.]

PARKINSON *v.* COLLEGE OF AMBULANCE LIMITED. 31st July.

CONTRACT—DONATION TO CHARITABLE INSTITUTION—CONSIDERATION—KNIGHTHOOD FOR DONEE—ILLEGALITY—PUBLIC POLICY—FRAUDULENT REPRESENTATIONS BY SECRETARY OF INSTITUTION—WHETHER MONEY RECOVERABLE.

A entered into a contract under which, in consideration of a contribution of £3,000 by A to a charitable society, the secretary of the society undertook to arrange for A to receive the honour of knighthood. A paid the £3,000 to the society, but did not receive the knighthood. A, therefore, commenced proceedings against the society and its secretary to recover the £3,000.

Held, that the contract was void, as being against public policy, and that A was not entitled to recover the £3,000 from the society; and that, having regard to the fact that the contract was one which A ought not to have made, he was not entitled to recover the money from the secretary, notwithstanding the fact that the secretary had defrauded him into entering into the contract.

Action. The plaintiff contributed the sum of £3,000 to the College of Ambulance Limited, relying on representations made by the secretary, the defendant Harrison, that if the plaintiff made the contribution, he (Harrison) would procure for him the honour of knighthood. At the hearing the learned judge put the following questions to the jury: (1) (*a*) Did Harrison represent that he was in a position to undertake that the plaintiff would receive a knighthood?—*A.* Yes. (*b*) Or did he only promise to use his influence for that purpose?—*A.* No. (2) (*a*) Was that statement false?—*A.* Yes. (*b*) Fraudulent?—*A.* Yes. (3) Was the plaintiff induced thereby to part with his £3,000?—*A.* Yes. (4) Did the plaintiff contract with Harrison personally, looking only to him for securing the knighthood?—*A.* No. (5) Did he contract with him in the belief that he was acting for and had the authority of the college in giving the undertaking?—*A.* Yes. In answer to further questions they took the view that Harrison was held out by the college as so authorised, and that he was so authorised, and that the plaintiff did not knowingly mislead the council into thinking that he was making a voluntary donation, and they awarded to the plaintiff £3,000 damages. The question of the legality of the contract was argued at a later date.

LUSH, J., delivering judgment, said that he was of opinion that there was no sufficient evidence either of holding out or of actual authority, and that he did not think that the council who controlled the affairs of the college or the committee did anything to mislead the plaintiff. There was no evidence at all that they held Harrison out as their ostensible agent. In law there was clearly no implied authority. It was the duty of Harrison to collect subscriptions, not to make contracts or give undertakings as to the securing of titles for subscribers. He must therefore deal with the case on the footing that Harrison acted throughout without the authority, actual or ostensible, of the college. Coming to the main questions in the case, the first with which he would deal was whether the contract was against public policy and therefore illegal. He could not feel any doubt that a contract to guarantee or undertake that an honour would be conferred by the Sovereign if a certain contribution was made to a public charity, or if some other service was rendered, was against public policy, and, therefore, an unlawful contract. Apart from being derogatory to the dignity of the Sovereign who bestowed the honour, it would produce, or might produce, most mischievous consequences. It would tend to induce the person who was to procure the title to use improper means to obtain it, because he had his own interests to consider. It would tend to make him conceal facts as to the fitness of the proposed recipient. Moreover, if the contract was lawful, an action could be brought if the stipulated title was not obtained, or if the money was not paid. A person in the position of this plaintiff could claim and be awarded damages for the loss of a title or for obtaining one of a less degree than that for which he had bargained; a person in the position of these defendants could claim and be awarded damages for not receiving the promised contribution, although the title had been obtained. No court could try such an action and allow such damages to be awarded with any propriety or decency. The contract, in his opinion, was one which could not be sanctioned or recognised in a court of justice. Such a contract as that which the plaintiff and Harrison made was, in his judgment, an illegal and improper contract to enter into. He did not, of course, say that it involved the same degree of moral turpitude as that involved in an actually immoral contract; still less a contract to commit a crime. The money paid by the plaintiff was not paid as the price or "wages" of immorality. It was not paid as a bribe to Harrison. It was paid to a public charity, a meritorious service in itself. But the contract which was entered into was not a contract which one could describe as innocent in itself. There were contracts which the law prohibited which were of that description. For example, the law did not allow an employer to bind his servant after the service was over not to carry on a competing business except within a reasonable area. If it was unduly extended the contract was in restraint of trade, and therefore against public policy, and therefore illegal. But it was not in itself an improper contract to make. The same might be said of a contract for the sale of certain classes of articles which was prohibited by statute unless certain conditions were fulfilled. But a contract for the purchase of a title, however the money was to be expended, was in itself an improper contract. The first question to consider was whether, the contract being against public policy and being of the character which his lordship had described, the plaintiff could still rely upon the fraud of Harrison and recover damages against him and could, as against the college, recover the £3,000 which the college had received through that fraud, as money had and received to his use. After considering several cases relating to the element of fraud in questions of this kind, his lordship said that they were very different from the present case. In the present case the plaintiff knew that he was entering into an illegal and improper contract. He was not deceived as to the legality of the contract he was making. How then could he say that he was excused? How could he say that he had suffered a loss through being defrauded into making a contract which he knew that he ought never to have made? The answer was that he ought not to have made it. Where he was deceived was in thinking that he would make a profit or derive a benefit from his unlawful act. He could not be heard to say that. He had himself to blame for the loss which he had incurred. It was no excuse to say that Harrison was more blameworthy than he, which was all that he really could say. That being the position, the plaintiff was in this difficulty. He could not recover damages either against Harrison or the college, because he was disclosing or setting up a contract which was unlawful, and which he had no right to make. For the same reason he could not recover the £3,000 from the college as money had and received. After deciding that the plaintiff was not in a position to rely on the fact that the college had benefited by their servant's fraud, but was precluded by the illegality of the contract from relying on it, his lordship said that he must dismiss the action. The plaintiff had said that he had brought it to put a stop to an improper practice and not to recover the money for himself. His lordship was, however, compelled to hold that it was not maintainable. He must give judgment for the defendants, but, inasmuch as Harrison had increased the costs of the litigation by denying the fraud and by not going into the witness-box or calling any witnesses to meet the long cross-examination administered to the plaintiff, he had acted oppressively, and his Lordship would make an order depriving him of his costs.—COUNSEL: *F. B. Merriman* and *H. St. John Field; Stuart Bevan*, K.C., and *D. N. Pritt; Rayner, Goddard*, K.C., and *R. P. Croom-Johnson*. SOLICITORS: *H. S. Wright & Webb; Vizard, Oldham, Crowder & Cash; Speechly, Mumford & Craig.*

[Reported by J. L. DENISON, Barrister-at-Law.]

BOYNTON *v.* RICHARDSON. Greer, J. 23rd July.

ARBITRATOR—QUASI ARBITRATOR—CONTRACT—SURVEYORS AND VALUERS—ACTING FOR VENDOR AND PURCHASER—POSITION OF ARBITRATORS AND QUASI ARBITRATORS—LIABILITY FOR NEGLIGENCE—DUTY TO EXERCISE IMPARTIAL JUDGMENT.

A firm of surveyors was appointed jointly by the parties to a contract for the sale of certain growing timber, to value the timber. The vendor subsequently commenced proceedings against the surveyors for damages for negligence in respect of their valuation of the timber.

Held, that the surveyors were in the position of quasi-arbitrators, and that the action failed.

Chambers *v.* Goldthorpe, 49 W.R. 401; 1901, 1 K.B. 624, *followed.*

A firm of surveyors and valuers was employed to value certain growing timber, which was the subject-matter of a contract between a vendor and purchaser. The surveyors had been jointly appointed by the parties to the contract, and it had been agreed that their decision should be accepted by the parties as final and binding. The plaintiff commenced proceedings for damages against the surveyors on the ground that they had acted with negligence in valuing the timber. In the course of the proceedings Greer, J., found as a fact that the terms of the contract were that the surveyors were to hold the scales between the plaintiff as vendor and the purchasers of the timber. It was contended, on behalf of the defendants, that no action would lie against them for negligence, and the following authorities were referred to in support of their contention: *Pappa* v. *Rose*, 20 W.R. 784; L.R. 7, C.P. 525; *Tharsis Sulphur & Copper Co.* v. *Loftus*, 21 W.R. 109; L.R. 8, C.P. 1; and *Chambers* v. *Goldthorpe*, 49 W.R. 401; 1901, 1 K.B. 624.

Greer, J., delivering judgment, held that the case was governed by *Chambers* v. *Goldthorpe*, and that the test of whether an action of this nature for negligence would lie, was whether or not it was the duty of the party, against whom negligence was alleged, to exercise an impartial judgment between the parties to the contract. The rule was not confined to arbitrators only, but, having regard to the decision in *Pappa* v. *Rose*, extended to quasi-arbitrators. There must, therefore, be judgment for the defendants.—COUNSEL: *Sir H. Maddocks*, K.C., and *P. Sandlands*; *H. J. Rowlands*. SOLICITORS: *Waterhouse & Co.*; *Routh, Stacey & Castle*, for *Stapleton & Son*, Stamford.

[Reported by J. L. DENISON, Barrister-at-Law.]

New Rules.

Matrimonial Causes.

SERVICE IN FRANCE AND BELGIUM UNDER THE CONVENTIONS OF 1922 AND 1924.

The President has directed that the certificate, establishing the fact and date of service, supplied under Article 3 of the Conventions, shall be accepted as proof of such service; the identity of the person served must, however, be established in all cases in which this is required by the Matrimonial Causes Rules.

W. INDERWICK,
Senior Registrar.

7th November.

New Orders, &c.

ROYAL COMMISSION ON LUNACY AND MENTAL DISORDER.

The next meetings of the Royal Commission will be held at 5, Old Palace Yard, Westminster, on Tuesday, November 18th and Wednesday, November 19th, beginning at 10.30 each day.

Royal Commission on Lunacy and Mental Disorder,
Ministry of Health,
Whitehall, S.W.1.
12th November, 1924.

Societies.

The Warwickshire Law Society.

The following is taken from the *Royal Leamington Spa Courier* of 7th November:—

The Warwickshire Law Society, which includes in its ranks nearly every solicitor in practice in the county, has just entered on a second decade of active work, and this fact was celebrated by a dinner held at the Regent Hotel on Friday night, 31st October, when the Master of the Rolls (Sir Ernest Pollock, Bart.) was the chief guest. Mr. W. A. Coleman, of Leamington, the retiring President, occupied the chair, and other guests present in addition to Sir Ernest Pollock were Judge Staveley Hill, Mr. J. F. Eales, and the Mayor of Leamington. Among the members present were the President-elect (Mr. C. Martin), Mr. E. Field (Clerk of the Peace), Messrs. H. J. Brown and H. M. Blenkinsop (Warwick), C. J. Band, C. Kirby, R. A. Rotherham, R. Hollick and G. C. Large (Coventry), W. B. Cocks and H. J. Lester (Nuneaton), and C. H. Fuller and M. E. T. Wratislaw (Rugby). Other local members present were Messrs. Leo Rawlinson, R. B. Sanderson, H. E. Major, H. G. Hawkes, S. R. Field, M. G. Field, L. D. Overell, A. J. Berkeley and L. G. Woolldridge. Apologies for absence were received from Lord Ilkeston, Judge Randolph, Judge Snagge, Sir H. Maddocks, K.C., Mr. R. A. Willes, the President of the Birmingham Law Society (Mr. J. James), and the Town Clerk of Coventry.

The retiring President proposed "The Bench and Bar of England," saying that the Society were indeed favoured at their first annual dinner by the presence of such distinguished representatives of the Bench. To any company of Englishmen the Bench stood out for independence, as it had done through all ages, and that fact appealed especially to a body of lawyers. No matter what changes took place in the body politic, the Bench had always maintained its independence and impartial attitude, and so was the guardian of the liberties of the people. I couple, he said, with the toast the name of one of the most distinguished judges in the country. There is peculiar appropriateness in having the Master of the Rolls present to-night. Locally, we welcome him back as a very old friend, and we take it as an honour to the place we live in that one who so long represented us in Parliament is now occupying the third judicial office in the Kingdom. There is also appropriateness in having him as our guest to-night because he is the guardian of solicitors, and I have no doubt he will sign the certificates of all our students who are here to-night.

LAW AND HUMANITY.

The Master of the Rolls was loudly cheered on rising to reply. He said: It is a very great pleasure to be here once more where I have dined so often and—I must confess it—made so many speeches on so many subjects, and to find myself also among so many friends as are present to-night. Indeed, as I have been sitting here by Mr. Field, a voice—an irrelevant voice—has been continually saying in my ears: "6,609"—"6,609"—"6,609," and I cannot help feeling that your presence, Mr. Field, is in some way responsible for that voice irrelevantly reciting those figures. But whatever the figures may mean, they are things of the past. One has no connection with anything except Law and—I must add—Humanity; because I myself have a strong belief that in the administration of the Law some knowledge of and some connection and some sympathy with human interests is essential. With many of the points on which you, Mr. Coleman, have touched I am in close sympathy. You have referred to the responsible position the Master of the Rolls holds with reference to solicitors. A very happy relation it is; a very interesting one too; because one realises it is possible to do much to help and guide those who are taking up one branch of the very great profession to which we all belong. It has been my privilege already to sign a good many score of articles of admission. For my part, too, I closely associate myself with the views you have expressed as to the fusion of the two branches of the profession. I have often thought the matter over, and been in many countries where the two sides are fused. I have also asked a good many from the Dominions and from the United States as to how it works. I find it always works in this way—that there are in any partnership of lawyers some who devote themselves to what I may call the advocate's side of the work and others who devote themselves to the more strictly solicitor's side of the work—with the result that, although in the same house and under the same name, you get as great a divergence of personality as we have under the present system which our country has followed, and to my mind rightly followed, for so long.

You referred also to our system of Assizes, which goes back to very early times. I agree that it would be very unhappy if we were to withdraw the panoply of authority which is illustrated by the appearance of judges at towns which are geographically widely distant from London, and where it is undoubtedly a help to magistrates, who have week by week to administer justice, to find themselves supported by the presence in their midst of that responsible and much respected—and rightly respected—person, a judge of the High Court.

WHAT OTHER COUNTRIES THINK.

It has been my privilege, in the course of the years during which I was a law officer, to come into touch with many lawyers of other countries. At the Peace Conference, I sat at a table where, I think, twelve countries were represented by lawyers on a legal Commission; and the first thing that struck me when I went into the room—a thought which was more developed as time went on—was that all of them looked with admiration and envy at the English law system. Now, I know it is a common trait in Englishmen to disparage themselves and to suggest that in this great country so many things work badly. We rather like to think that a thing could be done better elsewhere, till someone professes that he does do it better than we! Then, of course, all the spirit of an Englishman is roused, and we are prepared to take him into the nearest back-yard and punch him—whatever may be the result on our own legal position standing before the justices who have to deal with our case. But I was struck with the fact that they admired our system and administration of the law.

There are two features they admire. First, that our Judges are appointed from the men who have in their profession—in the course of their daily application to it—thought and understood how to conduct a case. That is to say, we appoint our Judges from the Bar. In Continental countries, Judges are a class by themselves, a class of what we can call Civil Servants, and they are remote from the Bar. Indeed, I doubt very much whether a dinner of this sort could take place, where we are all shaking the hand of friendship and are pleased to think that, whether we are members of the Bar or solicitors, we are able to gather around the same table because we know that, in the main, our interests are alike. In Continential countries a so-called Civil Servant becomes a Judge, but insensibly grows out of touch with the barristers; and instead of being able—as our Judges are able—to call for help and assistance from the Bar, there is an unbridgable gulf which exists between them.

CODIFICATION IMPOSSIBLE.

Another point is that they envy the administration of our law because it is so flexible. We are not troubled with the difficulties in that respect which present themselves to a Continental mind. We have no Code, no cast-iron system. We have a system in which we apply principles and make them applicable to the changing circumstances of each generation. For my part, I

should be extremely sorry if we were ever to try putting our law as a whole into a Code. Particular subjects of it have been put into Code form, such as Bills of Exchange, Partnerships, and Sale of Goods, and the like, But when you come to deal with the subject as a whole it presents so many difficulties, and is likely to produce so poor results, that the wisest have abandoned the attempt. Lord Halsbury, in his introduction to his "Laws of England," tells the story of a Commission which sat in 1866, and which included Lords Cairns and Selborne and others who were entrusted with the duty of finding out whether it would be possible to codify our law. Finally, they came to the conclusion in fact that it was a task they could not accomplish; and because of that, Lord Halsbury gave us that magnificent edition, "The Laws of England," in which he assembled all the learning of lawyers in this country and endeavoured to compress within manageable compass references to principles and cases which would enable every practitioner to have something in his office or chambers which would be a record of all branches of the law. But so far as codification goes, that was not possible.

I remember once being at the Palais de Justice, Brussels, shortly after an attempt had been made on the Prince of Wales—afterwards King Edward VII—by a crazy boy, named Sipido, who shot at him. They showed us a magnificent hall, splendid in its appurtenances and fitments, and we were told that that was where the Court of Appeal sat, with twenty-four judges. I have since sat with two judges, and wondered whether there was any really great advantage in having so many as twenty-three colleagues, because I can believe there might be some divergence of opinion among so large a body. But, at any rate, we were told that Sipido had been tried before them and acquitted although he was caught red-handed. "But," I said, "they acquitted him?" "Yes," said my informant, "but ze Government gave him fifteen years." What they really meant was that it was discovered that Sipido was not of an age at which he could be held responsible for any crime in that country, and that brought him within the paternal jurisdiction of the Government, who were able to send him to a Borstal Institution where he could be fitted to become a worthy member of society.

Example to the World.

We have much on which to pride ourselves as English lawyers. There is no purer administration in the world. There is no more independent administration in the world. And perhaps we may say this; there are no other courts which have been both pioneers and an example to so large a number of other nations; because it is a matter of no small interest to us to think that not only our own Dominions but the United States look to us as the basis on which the great principles and institutions of the law have been built up.

In July last we had a wonderful visit from hundreds of American lawyers who came from all parts of the United States at the invitation of the Bar—an invitation which I myself had had the honour to send as Attorney-General. Associated with us as hosts we had a number of Canadian lawyers. It was a week of much entertaining and perhaps of some little fatigue; but the interesting part of it was the intense enjoyment which the Americans found in it and their extraordinarily responsive gratitude for all they had seen and been shown. To put it quite shortly, they may be said to have had their eyes opened as to what was the great inheritance which they had a right to share with us and which we gave them that opportunity of realising. They found themselves in Westminster Hall—that common heritage of a common past. They found in the City of London a common inheritance with us, and when they came to the Inns of Court and the hall of the Law Society, they found an aroma and atmosphere which had been created by great traditions, great responsibilities, wisely and firmly exercised in the past. One of them wrote afterwards that "England is the land of tradition," and we are here to-night to make our Warwickshire contribution to the future of the tradition and to pay our present respect to that tradition.

A Welsh Case.

There are men who are not interested sincerely in their profession; none who succeed in it, but are devoted to it. The profession of the law has the great advantage that it is not merely a study of statutes often complex and difficult to construe. It is not merely a knowledge which will enable you to answer difficult questions to you in a country house—where the facts are difficult to ascertain—questions which I have always felt myself totally unable to answer. There is an old story told in the courts of a counsel who was arguing before a judge and who immediately dashed into the statutes, and some principle of law. The judge said: "Mr. Smith, what are the facts?" Looking blankly at the judge, Mr. Smith continued to pour out his law. Then the judge again impatiently asked "what are the *facts?*" And he replied. "This is a Welsh case, and there are no facts."

As I have said, every man who succeeds, and every man who tries to succeed—and everyone who tries, I believe succeeds—has an interest in law. Law branches out so much into history and biography that no lawyer ought ever to fail to find a wealth of good books, and interesting books, which he may enjoy not only during time of practice, but in the leisure moments in which he may allow himself a wider range. We have in recent years much developed that wider biographical area, and in history there is so much that deals with the law. No other profession has anything like such a literature. Therefore, when I come down here into a place which has been for so many years a second home to me, I am delighted to think I am present among my brother lawyers, glad to take my place in advancing, if I may, the fortunes and future of the Warwickshire Law Society.

The Annual Meeting.

The annual meeting of the Warwickshire Law Society was held in the Town Hall on Friday afternoon, Mr. W. A. Coleman, of Leamington, as President, occupied the chair. The Secretary, Mr. H. I. Mander, of Coventry, presented the annual report, which reviewed the work of the Society for the past year. Reference was made to the loss by death during the year of three esteemed members—Mr. Alfred Kirby, of Coventry, Mr. S. J. Wheble, of Leamington, and Mr. Philip Bond, of Warwick. The President mentioned that he had just received an intimation of the death that day of the senior member of the Society, Mr. Frederick Twist, of Coventry, at the advanced age of eighty-four years. This news was received with very great regret. The balance sheet was presented by the Treasurer, Mr. G. O. Seymour, who had intimated his wish to retire, and the members expressed their appreciation of his services since the inception of the Society. On the proposition of Mr. C. J. Band, seconded by Mr. S. R. Field, Mr. C. Martin, of Coventry, was unanimously elected as President for the ensuing year, and he then took the chair. The following officers were also elected: Mr. W. B. Cocks, LL.B., of Nuneaton, Vice-President; Mr. B. S. Gorton, of Coventry, Treasurer; and Mr. H. I. Mander, of Coventry, Hon. Secretary. Messrs. F. A. Bullock, S. F. Snape, and H. Johnson, of Coventry, and Messrs. H. Lupton Reddish and Claude Seabroke of Rugby were also appointed to fill the vacancies on the Committee. On the proposition of Mr. C. A. Kirby, of Coventry, seconded by Mr. H. Lupton Reddish, of Rugby, a very hearty vote of thanks was accorded to Mr. Coleman, the retiring President, for his services during the past year.

Gray's Inn Moot Society.

A Moot will be held in Gray's Inn Hall, on Monday, the 17th inst., at 8.30 p.m., before His Excellency the American Ambassador.

A, an American, while in England, entered into a contract (before the amendment to the United States Constitution prohibiting the transportation of intoxicating liquors within its territory) with an English firm, X & Co., that the latter should sell to the former 3,600 cases of whisky at £20 per case payable in London, to be delivered at the rate of 100 cases per month at the Port of New York in the City of New York, the contract extending over a period of three years. Before the time agreed on for the delivery, the said prohibition law became operative. There was a term of the contract that the same should be construed in accordance with the law of England, and that the rights and interests of the parties thereunder were to be governed by said law. The first instalment of the whisky was not delivered, it having been seized by the United States Government while within three miles of the American shore, as intoxicating liquor transported within American waters in contravention of said law, which made it a criminal offence to transport or deliver whisky anywhere within the United States. X & Co. thereupon refused to deliver any more whisky. One year before the three years expired, the prohibition law ceased to be effective, and A immediately sued X & Co. in England for damages for breach of contract.

The judge gave judgment for the defendants. The plaintiff appeals.

All members of the four Inns of Court are invited to attend.

Two "counsel" will be heard for each of the parties, and the procedure will be in accordance with the practice of the Court of Appeal.

Mr. William Bourke Cockran, of Nassau-street, New York, U.S.A., one of the leading New York lawyers, who died on 1st March, 1923, aged sixty-eight, left English property valued at £237. In view of his eminence as a lawyer, the following provision in his will is of interest: "In view of the ruinous consequences of litigation to all concerned in the case of wills," he declared that any heir who should directly or indirectly oppose probate, or take any proceedings to impeach the validity of his will, should thereby be barred all participation in his property.

Company Law Defects—Suggested Amendments.

(*Continued from p. 94.*)

The method of amalgamation, whereby one company acquires a controlling interest in a subsidiary company, has developed so far that, as a matter of Company Law amendment, it is impossible even to consider the desirability of its prohibition. The grouping of numerous companies under the control of one parent company leads to some results which are not of benefit to the community, but such results are inherent in any system of trusts, and their operation would be better considered in regard to legislation affecting trusts. But from such grouping, and even from the simple practice of one company holding shares in another, results follow which may be considered from the point of view of Company Law alone. There have been cases, for instance, where shareholders did not know the actual extent of their companies' trading spheres, and had neither the knowledge nor the means of ascertaining the financial state of the subsidiary or other companies in which their companies' funds were invested, and therefore were ignorant of the financial state of their own company. To remedy a state of affairs such as this, and to improve the position of the members of any company which holds investments in another company, I suggest that every company holding investments in other companies should be obliged to incorporate in every balance sheet it issues a list of such investments; and on demand to supply to its members copies of the balance sheets of the companies in which it has money invested. Where a private company is controlled either by a public company or another private company, then I submit such private company or companies can no longer be regarded as private companies within the spirit of the Companies Acts; and both the controlled and controlling private company should be put under an obligation to register themselves as public companies. What constitutes control would not be easy of definition, and any definition would have to be wide enough to cover all kinds of control, however exercised.

A point which appears to me to merit consideration, concerns the preparation of memoranda and articles. Sections 14 and 17 (2) of the Companies (Consolidation) Act of 1908 indicate that only a solicitor or enrolled law agent should draw memoranda and articles. Persons who procure the formation of companies without legal assistance have only themselves to blame, if the results prove unsatisfactory; but the consequences of such formations affect many besides the original shareholders. The preparation of the memoranda and articles of association is often a far more serious matter than the preparation of many instruments for the preparation of which the law has made provision. The far-reaching effect of the memorandum and articles to the members and all concerned during the whole of a company's existence make it most desirable, particularly perhaps in view of the amendments I am about to suggest, that every memorandum and articles should be prepared by a solicitor or enrolled law agent.

The position arising when loans are made to public companies without security, as a result of advertisements, calls for consideration. I am not referring to loans to companies in even multiples, repayable only on a fixed date, made in response to the invitation and on the information contained in a prospectus. I am referring to the practice some companies adopt of obtaining from time to time from an indefinite number of persons in their immediate locality, by means of advertisements containing little or no information, loans in varying amounts nominally repayable at short notice. This practice has developed owing to the fact that the fixed capitals of such companies are (deliberately or otherwise) insufficient, and that such loans have proved an easy method of raising further capital to enable the companies to commence or keep working. Snch loans usually carry an attractive rate of interest, and are to a great extent subscribed by persons of humble means; and when trade is good the companies have a continuous supply of additional capital "on tap," and the small investor has what he believes to be a desirable mode of investment for his savings, repayable on notice. But if a company with such loan capital becomes financially embarrassed, its difficulties are invariably increased by the loan-holders demanding repayment of their money, and the company is liquidated unless some scheme of arrangement is assented to by the loan-holders. This system of loan capital is undesirable from the point of view of the companies, because of necessity a large part of their capital is unfixed, such companies being in fact under-capitalised so far as fixed capital is concerned from their commencement. The system is also undesirable from the point of view of the loan-holders; because as such they have no security, no control over and usually no knowledge as to the real condition of the companies. I have even seen advertisements by companies for loans, when their position was such that no one with any knowledge of the actual position would have advanced any money without security, and cases have occurred when companies, after raising every available penny on loan, have then pledged their assets, not merely once but several times over, and when liquidations or debenture-holders' actions ensue, the position of the loan-holders in such companies is deplorable. Small investors of the class that make loans of this kind are protected in regard to many of their transactions, for example, with building societies and friendly societies, and they recently have received considerable protection in regard to industrial assurance, burial and collecting societies, and they ought to be protected in regard to this matter. It is difficult to say whether this matter can be remedied without imposing undue restrictions on all companies. The only remedy I can suggest is, that a public company having any mortgage or charge on its property should be prohibited under substantial penalty from publicly appealing for and accepting unsecured loans without at least disclosing all the facts, and that so long as any unsecured loans secured by public advertisement are outstanding, the company should be prevented from creating any mortgage or charge on its assets without the consent of a specified majority of the loan-holders.

I wish now to refer to certain matters relating particularly to private limited companies. The statistics to which I am about to refer, demonstrate the remarkable development of the private limited company; and justify, I think, consideration of the matters I am about to mention. The number of private limited companies registered in 1918 was 3,228, in 1920 9,581, and in 1922 in England and Scotland alone 7,974. The total number of private companies on the file at the end of 1918 was 51,620, but by the end of 1922 the number for England and Scotland alone had risen to 70,915, out of 85,000, the total number of companies on the register. Whilst the figures I have mentioned show the growth of the private company, the figures I am about to quote which relate to all companies (no figures as to private companies alone being available) show the fall which has taken place in the nominal capital of companies and the increase in the number of registrations with small nominal capitals. The average nominal capital of each company registered in England in 1895 was over £61,000, whilst the average in 1922 had fallen to under £16,000. The number of companies registered in England in 1895 with a nominal capital of less than £1,000 was 119; with less than £5,000, 669; and with less than £10,000, 449. In 1922 the number of companies registered with a nominal capital of less than £1,000 had risen to 1,299, with less than £5,000, to 3,288, and with less than £10,000 to 1,307; and out of a total of 7,897 registrations in England in 1922, 5,894 were of companies with a nominal capital of less than £10,000. These figures are typical of what has been going on for many years, and are the more significant as they refer only to nominal capital. I have not found any statistics giving the average nominal capital of each private company, nor are there any statistics showing the number of private companies registered with nominal capitals of less than £1,000, £5,000 and £10,000 respectively. The figures I have quoted show, however, that the proportion of private companies to public companies is extremely high, and it may be inferred that the increasing number of private companies has been registered with a decreasing average nominal capital, and that the greater portion of the large number of the companies registered with nominal capitals of less than £1,000, £5,000 and £10,000 are private companies. I have not found any statistics as to average membership of companies, public or private. It is, I suggest, however, uncommon to find the membership of a private company approaching the maximum, and the number of members of the majority of private companies is probably much nearer to the minimum than the maximum.

In conjunction with the figures already mentioned I wish to mention some figures relating to bankruptcy, which I have taken from the last report of the Board of Trade, and consider them with relation to the figures relating to companies. In 1914 there were 2,867 receiving orders made and 1,776 deeds of arrangement registered, a total of 4,643. In 1919 the figures were 745 and 165 respectively, a total of 910. In 1922 the figures were 4,733 and 1,847 respectively, a total of 6,580. In 1914 2,017 liquidations were commenced and 1,323 companies were removed from the register for non-trading, a total of 3,340. In 1919 the figures were 1,904 and 1,971, a total of 3,875. In 1922 the figures were 2,820 and 1,651, a total of 4,471. As to the mode of liquidation, voluntary liquidation is by far the most popular, and in 1922, which on this point is quite typical, out of 2,820 liquidations, 2,556 were voluntary.

There are no figures showing how many of the companies going into liquidation or being removed from the register were public and how many private, but I have ascertained that of 515 companies ordered to be wound up compulsorily between 1st January, 1921, and 30th July, 1924, eighty-eight only were public companies and 427 private, the proportion of public companies to private being roughly as one to five, and I think I am entitled to assume that the proportion of private companies to public companies will be found to be at least the same if not

higher, in voluntary liquidation. Whilst the figures as to liquidations and removals are not strictly comparable with bankruptcies and deeds of arrangement, yet the figures offer an interesting comparison, particularly as the total number of companies existing must be small compared with the number of persons subject to the Bankruptcy Law, or who may have to execute a deed of arrangement.

The unpopularity of the limited partnership is a marked contrast to the popularity of the private company, but it is demonstrated by the fact that only 984 limited partnerships have been registered in England and Scotland since the commencement of the Limited Partnership Act, with a total subscribed capital of just over £2,500,000. In short the figures demonstrate that of the total number of companies in existence, by far the larger number are private companies, that the Limited Partnership Act is a comparative failure, that the average nominal capital of companies is decreasing, the number of companies with a small capital increasing, and even after making due allowance the comparison of the statistics as to insolvencies of private individuals and of companies, and necessarily the more so of private companies in which the average membership is probably small, is significant. Lastly the figures show that the majority of liquidations are conducted away from the eye of the court, which is not the case with regard to insolvencies in the case of private individuals.

This society in its report to the Committee of 1905 deprecated the establishment of the two classes of companies—public and private, and it is a disquieting feature that to-day, of the companies in existence, almost seven-eighths, and those with on the average a membership probably approaching the minimum, should be beyond the scope of so many of the provisions of the Companies Acts designed for the protection of the public. The majority of private limited companies to-day are, I venture to assert, really limited partnerships with the liability of the few shareholders or the one dominant shareholder limited—and free from any of the restrictions imposed on a limited partner by the Limited Partnership Act of 1907. It is too late now to consider whether the legislation which allowed private companies to develop to their present magnitude did not go too far, or to contemplate restricting the formation of further private companies in the future or general amendments depriving existing private companies of all their privileges, but I submit that some revision in the law as to private companies is overdue, both from the point of view of the community and that of the members of the company itself. The suggestions as to amendment which I make, are based upon a recognition of the existing law as to private limited companies, and a recognition of what I have suggested the majority of private companies are, which is, I think, the real basis of their popularity.

One change of a general nature which I advocate, was in part suggested by Lord Justice Vaughan Williams in his addendum to the report of the Committee of 1895, namely, that each year a statutory declaration should be made and filed by a responsible officer of every private company, stating from his own knowledge and with reference to the company's certified balance sheet, whether the assets (excluding some kinds of goodwill and possibly other non-tangible assets) of the company, are or are not in excess of its liabilities other than share capital. This declaration should exhibit the certified balance sheet, and both documents should be filed with the Registrar of Companies. The declaration should be open to inspection on the file, and a copy should be open to inspection at the company's registered office, but the exhibited balance sheet would simply be kept on a private portion of the company's file, so that it could be forthcoming when necessary. This change would give the public vital information, yet at the same time would preserve to private companies in part their present privacy. In support of this suggestion I cannot do better than quote what Lord Justice Vaughan Williams stated:

> "With regard to 'private' companies, some provision making compulsory the yearly disclosure of the financial position appears to me to be especially necessary. An experience of the companies ordered to be wound up compulsorily shows, that the majority are private companies . . . in whatever form publicity be made and so long as there is publicity on the responsibility of the directors, the form is not very material. I venture to express the opinion, both that some system of at least yearly disclosure to the public of the financial position of companies trading with limited liability is essential in the interests of the trading public, and also that the growth of the system of private companies trading with limited liability and *without* publicity at any time is a grave danger, and ought not lightly to be permitted by the Legislature."

The law as to private companies might, I think, with advantage, also be generally amended by adapting two proposals considered, but not adopted, by the two earlier Committees. One of these was that every shareholder should be bound to hold in his own right a certain percentage of the issued share capital of the company as a minimum share holding. If it were provided that in all private companies, with less than, say, three members, each member must hold in his own right at least one-sixth of the capital for the time being issued; in all private companies with less than four members at least one-eighth, and so on, it would do much to stop many abuses, and means could be devised to prevent evasion of such a provision. The other proposal was that on all issued share capital there should be a percentage of reserve liability only liable to be called up in the event of liquidation, and incapable of being charged. This suggestion of reserve liability was not favoured because it was considered it might militate against the sale of shares, render them less attractive investments, and probably prevent their being held by trustees. These objections were urged prior to the development of, and have not the same force in reference to, the modern private company. If this proposal were adapted to all private companies with less than, say, three members, little could be urged against it, and its adoption would tend to discourage the reckless trader, and other undesirables who at present shelter behind private companies. I suggest an amendment in both these directions being made operative immediately as to new private companies, and as to existing companies after a certain number of years.

Whether one regards the private limited company as a corporation, or, as I suggest in many cases it might be regarded, as a kind of limited partnership, it will in my submission be unfortunate if the Bill now before Parliament to amend the Bankruptcy Law becomes law without something being done to prevent for a period a man who has been adjudicated bankrupt re-commencing trade under the guise of a private limited company. So long as the Companies Acts remain unamended, no amendment of the Bankruptcy Law can be fully effective, for private limited companies are being utilised by discharged and even by undischarged bankrupts to an increasing degree, and the law which does not prevent at least an undischarged bankrupt from recommencing trading under cover of a limited company calls for amendment.

Most of the companies utilised by discharged or undischarged bankrupts are private companies of small membership, but if the amendment I have suggested as to the proportion of issued share capital to be held by each member and a reserve liability were adopted, the utilisation of such companies by such persons would be checked. I suggest to further check this abuse that an undischarged bankrupt and a discharged bankrupt for a fixed number of years from the date of his discharge, should be prohibited under penalty from directly or indirectly acquiring without permission similar to that next mentioned any shares or securities in a private limited company with less than, say, three members, and any contract for the issue or purchase of shares or securities which would infringe such provision might be declared void. I would provide, to prevent evasion, that an undischarged bankrupt or a discharged bankrupt for the fixed number of years from his discharge, should not, without the sanction of the judge of the court in which he was adjudicated bankrupt, be allowed to act as a shareholder, debenture-holder, employee or director of a private limited company of such small membership. Whilst it is undesirable as a general rule for any company to be under any obligation to investigate the title to its shares, yet that objection has not the same force in regard to small private companies, and provision might be made for the making and filing of an annual declaration by the principal director of any private company with less than three members, that to the best of his knowledge, no undischarged bankrupt or person who has been discharged within the prescribed time, is interested without permission in the company as a shareholder or debenture-holder or an employee of the company. The company might be given a power of forfeiture of any shares or

securities acquired without permission by a bankrupt or a bankrupt whose discharge is within the prescribed time, and any unpermitted contract of employment might be declared void. If the company did not exercise its power of forfeiture within a prescribed time, the Registrar of Companies and any interested member of the public should be empowered to petition to wind up the company. It might also be desirable to make similar provisions in regard to persons who execute deeds of arrangement. The suggestion I have just made would diminish a bankrupt's or a discharged bankrupt's chances of employment; but considering the losses sustained annually by the community from bankruptcies and liquidations (the debtors' estimate of their liabilities in the 6,580 cases under the Bankruptcy and Deeds of Arrangement Acts in 1922 being almost £25,000,000 as against estimated assets of about £7,500,000), and alternative employments available, it seems necessary protection for the community.

There are persons who trade systematically under the cover of small private companies. Company after company is formed, and in due season becomes insolvent, and after each liquidation a new company is formed with the same dominant shareholder or shareholders, sometimes even occupying the same premises, and in almost every way identical with the company which has gone into liquidation. People who utilise limited companies in this way sometimes find themselves at length within the scope of criminal law; but this only after the community has suffered serious loss. A remedy for this abuse is difficult to suggest, but where a private limited company with less than, say, three members, has gone into liquidation insolvent, I suggest that none of its shareholders or their wives or husbands should be allowed for a prescribed time to hold investments in or act as servant for another private company with less than three members, without permission of the county court judge of the district in which the registered office of the insolvent company was situated, after those interested in the insolvent company have had an opportunity of being heard. I submit there is no unfairness in this suggestion, even when misconduct of the affairs of the insolvent company cannot be alleged—for there is only one law of bankruptcy for all private individuals, whatever the cause of the failure. Compliance with these restrictions could be secured in a manner similar to that outlined to prevent an undischarged bankrupt acquiring an interest or being in the employ of certain private companies, and similar penalties might be imposed for contravention of this provision, and provision could be made for the filing of similar declarations with the Registrar of Companies.

In this connection I submit, that where the figures on the liquidation of a small private company show that there has been reckless trading or that the deficiency has been increased by the payment of extravagant directors' fees or wages, or that substantial directors' fees have been paid with knowledge of the company's insolvency, then, in addition to the other amendments I suggest, I would make the persons actually controlling the company subject to at least some of the penalties and disabilities to which a private individual adjudicated bankrupt is subject. When it is possible for a trader, in financial difficulties, to form a company to take over his assets and liabilities for a consideration, part of which may be a charge, then I submit an amendment is requisite. Companies so formed are usually private companies, and this practice is met with some frequency. By such a transaction a trader may avoid the consequences of his insolvency, and in any case it gives his personal creditors difficulty, and cases have occurred where by the issue of debentures, creditors of an insolvent vendor have been entirely deprived of any effective remedy, and where a man has even paid himself director's fees out of assets which should have been applied in satisfaction of his personal liabilities. Where a private company is formed for the purpose of buying a business, whatever the consideration may be, as a condition of registration there should be filed a statutory declaration by the vendor, exhibiting a certified balance sheet, to the effect that to the vendor's knowledge his business is solvent from its tangible assets shown in the balance sheet, *e.g.*, excluding certain kinds of goodwill. The declaration should be open to inspection in the same way, and the balance sheet could be treated in the like manner as the balance sheet I have already suggested should be filed annually by private companies. Similar provision would be necessary to meet the case of an existing company purchasing a business; and where a company is formed, but no business is being taken over, provision could be made for the filing of an appropriate declaration. In addition, the vendor of a business to a private company should continue liable for all his liabilities and contracts as at the date the company takes over, and his creditors should be allowed to follow any assets transferred, and such vendor's claims against the company should be allowed to rank after all creditors' claims are satisfied.

When it is possible for shareholders or their wives in a private company with a small membership and an insufficient capital to find the balance of the money necessary to finance the company on loan, permanent or otherwise—secured or not—and to claim, in a liquidation, to rank equally or in priority with the general body of creditors in respect of such loan, then I submit that an amendment is necessary. No one would suggest that a private individual should be allowed to lend himself money or mortgage his own property to himself to secure advances to himself. But when a man owning, say, 4,999 shares in a private company with an issued capital of £5,000, which is in need of further moneys, advances, say, £2,500 to the company, then such a man has for all practical purposes lent himself his own money. If a private limited company with less than, say, three members, requires further capital, then I submit such further capital should be subscribed as share capital by the existing shareholders. If loan capital is necessary it should be provided by strangers, and provision should be made to deter shareholders and their wives from lending money to such a small limited company. If the members or their wives lend money to such a company with or without security, then irrespective of any security, they should not in a liquidation of the company be allowed to rank for dividend until the whole general body of creditors has been paid in full.

Much of our Company Law, and the memoranda and articles under which companies are incorporated and work, is unsuited to the requirements of small private companies. This unsuitability is particularly apparent where you have a difference of opinion between, say, two members and the third; or where two director-shareholders determine to "freeze out" the third director-shareholder, or the representative of a deceased member, either by accumulating excessive reserve funds or by paying increased directors' fees, or in some other way. The position of the individual being "frozen out" is aggravated by the difficulty of disposing of his shares, and by the fact that he may be able to get little information regarding the company's affairs. I suggest that if a member in a private limited company, with, say, less than three members, can show that he is not receiving a fair share of the company's yearly profit for any reason, such as the payment of excessive directors' fees or the creation of excessive reserves, that his wishes as to the conduct of the business of the company are disregarded, that he has offered to sell his shares to his fellow members at a fair price, and such offer has been refused or not accepted within a certain time, then the court should be empowered on petition and proof of these matters to order the liquidation of the company. In this connection I suggest that all shareholders should be entitled to a copy of the balance sheet and any reports that may be issued. Cases occur where it is essential one should be in a position to decide the value of preference shares in a private company, and it is unsatisfactory to be compelled to accept a certificate, and perhaps have to decide whether or not to sell such shares in the absence of vital information. It is far from my intention to suggest that the majority of companies are conducted in a manner calling for the amendments I have proposed—but the number is sufficiently large to warrant attention, and is probably increasing. The most honestly-managed company is liable to failure and the Legislature cannot insure against loss, nor can it protect every individual in his investments; but I think something more could be done in both these directions than has been done.

The manner in which discrimination between honest and dishonest companies is to be effected is, however, a matter of extreme difficulty—as the Committee of 1905 expressed it, "Nothing could be more unfortunate than that provisions designed for checking or punishing dishonesty or gross negligence should be turned into an engine of oppression for honest and prudent men." But whilst bearing this in mind, the matters of which I have spoken and other matters to which I would have referred had time permitted, are of such importance that they ought to be dealt with without delay. My suggestions are made in a tentative spirit, for I am conscious of the complexity of this subject, and the difficulty of laying down general rules which will meet all circumstances, and of framing legislation which, whilst checking abuses, yet will leave unhampered the thousands of honest companies that exist and those who direct them. Legislative finality as to the law relating to limited companies has not been, and it is difficult to imagine that it ever will be, reached. In his work "Ancient Law," Sir H. S. Maine expressed the opinion that "Social necessities and social opinion are always more or less in advance of law. We may come indefinitely near to closing the gap between them, but it has a perpetual tendency to reopen." Social necessities and social opinion regarding limited companies are to-day in advance of law, and it is to be hoped that before long the Legislature will turn its attention to this, one of the most important subjects with which it can be asked to deal, and do something to come indefinitely nearer closing the gap between our social necessities and opinion and our present Company Law.

Portraits of the following Solicitors have appeared in the SOLICITORS' JOURNAL: Sir A. Copson Peake, Mr. R. W. Dibdin, Mr. E. W. Williamson, Sir Chas. H. Morton, Sir Kingsley Wood and Mr. W. H. Norton. Copies of the JOURNAL containing such portraits may still be obtained, price 1s.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. Next London Stock Exchange Settlement, Thursday, 20th November.

	Middle Price. 12th Nov.	Interest Yield. £ s. d.
English Government Securities.		
Consols 2½%	58⅜	4 5 6
War Loan 5% 1929-47	101 1/16	4 19 0
War Loan 4½% 1925-45	97½	4 12 6
War Loan 4% (Tax free) 1929-42	100⅝	3 19 0
War Loan 3½% 1st March 1928	96⅝	3 13 0
Funding 4% Loan 1960-90	90⅜	4 8 6
Victory 4% Bonds (available at par for Estate Duty)	93	4 6 0
Conversion 4½% 1940-44	99	4 11 0
Conversion 3½% Loan 1961	79½	4 8 6
Local Loans 3% 1921 or after	67½	4 9 6
India 5½% 15th January 1932	103½	5 6 6
India 4½% 1950-55	87⅜	5 3 0
India 3½%	67½	5 4 0
India 3%	58½	5 3 0
Colonial Securities.		
British E. Africa 6% 1946-56	114	5 5 0
South Africa 4% 1943-63	91	4 8 0
Jamaica 4½% 1941-71	96½	4 13 0
New South Wales 4½% 1935-45	97	4 12 6
W. Australia 4½% 1935-65	96½	4 13 0
S. Australia 3½% 1926-36	87	4 0 6
New Zealand 4½% 1944	96½	4 13 6
New Zealand 4% 1929	95½	4 3 6
Canada 3% 1938	84	3 11 6
Cape of Good Hope 3½% 1929-49	81½	4 6 0
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	54¼	4 12 0
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	66½	4 10 0
Birmingham 3% on or after 1947 at option of Corpn.	65½	4 12 0
Bristol 3½% 1925-65	77½	4 10 0
Cardiff 3½% 1935	89	3 18 6
Glasgow 2½% 1925-40	74xd	3 7 6
Liverpool 3½% on or after 1942 at option of Corpn.	77½	4 10 0
Manchester 3% on or after 1941	66½	4 10 6
Newcastle 3½% irredeemable	75½	4 13 0
Nottingham 3% irredeemable	65½	4 12 0
Plymouth 3% 1920-60	69	4 7 0
Middlesex C.C. 3½% 1927-47	82½	4 5 0
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	85½	4 13 6
Gt. Western Rly. 5% Rent Charge ..	104¼	4 16 0
Gt. Western Rly. 5% Preference	102½	4 17 6
L. North Eastern Rly. 4% Debenture ..	84½	4 15 0
L. North Eastern Rly. 4% Guaranteed ..	82⅞	4 17 0
L. North Eastern Rly. 4% 1st Preference	81⅞	4 18 6
L. Mid. & Scot. Rly. 4% Debenture ..	85½	4 14 0
L. Mid. & Scot. Rly. 4% Guaranteed ..	82⅞	4 17 0
L. Mid. & Scot. Rly. 4% Preference ..	81⅞	4 18 6
Southern Railway 4% Debenture	84⅞	4 14 6
Southern Railway 5% Guaranteed ..	102	4 18 0
Southern Railway 5% Preference	101	4 19 0

Mr. Everard Godwin Thorne, of Victoria-square, S.W., and of Chollerford, Northumberland, late of Aldermanbury, E.C., solicitor, who died on 7th October, aged 64, left estate of the gross value of £35,835, with net personalty £34,738. The testator left £1,000 to the Bolingbroke Hospital, Wandsworth, for the Endowment Fund.

The Lord Chancellor at the Guildhall

At the Guildhall Banquet last Monday, says the *Times*, The Lord Mayor, Sir Alfred L. Bower, proposing the health of the Lord Chancellor, said:—This toast is always proposed by itself on this occasion, for it enables us to pay a special tribute of respect and regard for the statesman who, filling that ancient and historic office, is also the President of the Court of Appeal, the Speaker of the House of Lords and a prominent member of the Cabinet. In Lord Cave, who to the great satisfaction of us all returns to the position he formerly held, we know we have one who will fulfil all the responsible duties of his high office with ability, dignity and efficiency. Although his genial predecessor did not include him among the athletic Lord Chancellors, we hope that he will have sufficient leisure during the year to cultivate some of those health-sustaining activities which are so necessary to us all. I give the Lord Chancellor's health with great pleasure, and I am sure you will receive it with equal cordiality.

The Lord Chancellor, in reply, said:—I am very grateful to the Lord Mayor for the way in which he has proposed this toast, which is directed, I know, not so much to me as an individual, as to the head, for the time being, of the judicial system of this country. These legal toasts at this banquet fall rather late in the evening, and I know why that is. It is because you trust lawyers to be brief in their replies. I have two special reasons for observing brevity to-night. One is that, having been only three days in office, I have not the duty of giving an account of my stewardship or of announcing any great changes in the law. The other is that such is the stability and the continuity of the law and of legal policy that the change of Lord Chancellor does not often—indeed, very rarely in these days—mean a change of legal policy. It often happens that it is the duty of one Lord Chancellor to continue and complete a work conceived and begun by his predecessor, of whatever party. I will give you to-night only two illustrations of that fact, partly because they bear out what I have said and partly because they refer to subjects upon which I hope we shall engage—indeed, I am sure we shall engage—the very early attention of Parliament.

The amendment of the Law of Real Property, first conceived, I think, in a concrete form, by Lord Haldane, was put, owing to the energy of Lord Birkenhead, into the form of an Act of Parliament. In my previous Chancellorship it was made clear to me that everybody desired, before that Act came into operation in January next, that the Law of Real Property should be consolidated and thrown into one or more simple and intelligible Acts, and I referred that matter to a Committee. That Committee reported to my successor, Lord Haldane, who adopted their report, and framed Bills for the purpose. Now, owing to political accidents, I hope it will fall to me to put the coping stone upon that reform and carry it into law.

The other matter is the question of the proper manning of our Courts of Justice. The City knows, better than any others, that law ought to be not only well administered but swiftly administered. Justice delayed often means justice denied. I believe it to be true that owing to a shortage of judges the lists have in, at all events, two Divisions of our High Court become unduly inflated, and cases are now kept waiting far too long. That is a matter which ought to be quickly met. In saying that I raise no controversy, for a proposal for appointing two additional judges was formulated by the Law Officers and myself in Mr. Baldwin's last Government. The proposal was put down by the Government which has just left office, so that we are all agreed upon it, and I venture to express the ardent hope that before many weeks are past we shall obtain from Parliament the authority to carry out that much-needed reform.

In one other respect the law is stable and invariable. That is in the quality of justice that is administered in our courts. Our judges and magistrates throughout the land have a name

for fairness, for impartiality, and for independence, and for freedom from any influence, both from the executive authority and from the winds of popular passion, which have earned for our judicial system the admiration of the world. If we lose or endanger that reputation woe be to us; but, so long as we retain it, I am sure this toast will always be well received in the City of London.

Companies.

The Alliance Assurance Company, Limited.

The directors of The Alliance Assurance Company, Limited. at their meeting on the 12th inst., declared an interim dividend at the rate of 7s. per share (less income tax), which will be payable on the 5th January, 1925.

Law Students' Journal.

Law Students' Debating Society.

A meeting was held at The Law Society on Tuesday, 11th November, Mr. H. Shanly in the chair. Mr. Raymond Oliver proposed: "That this House deplores the decision of the House of Lords in *Russell* v. *Russell*, 1924, A.C. 687." Mr. W. S. Jones opposed. There also spoke Messrs. Gethin, J. G. Hall, V. R. Aronson, W. M. Pleadwell, D. Nimmo, G. E. Shrimpton, J. W. Morris, J. R. Amphlett, E. G. M. Fletcher and John F. Chadwick. The motion was carried by eleven votes to nine. There were twenty-one members and one visitor present.

United Law Society.

A meeting of the Society was held on Monday, the 10th inst., n the Middle Temple Common Room, Mr. F. H. Butcher in the chair. Mr. G. B. Burke proposed: "That in the opinion of this House trial by jury should be abolished in civil cases." Mr. H. H. Shanly opposed. There also spoke Messrs. S. Redfern, L. F. Stemp, Sydney Ashley and B. Guedalla. The hon. proposer replied. On the motion being put before the House, there voted for the motion five, against six. The motion was therefore lost by one vote.

Legal News.

Appointment.

Mr. R. O. Roberts, L.C.C., Barrister-at-Law, of the Middle Temple, has been appointed by the Lord Chancellor to succeed the late Judge Caradoc Rees as County Court Judge for the Chester and North Wales Circuit. Mr. Roberts was co-opted as member of the London County Council in 1918, and since 1919 has sat as one of the two representatives for East Lewisham, and for a long period served as chairman of the Main Drainage Committee.

Dissolution.

Henry Paterson Gisborne and Eric Woodhouse, Solicitors, Temple Chambers, Temple-avenue, in the City of London (Gisborne, Woodhouse & Co.), 30th day of October, 1924.

[*Gazette*, 7th November.

General.

Mr. K. M. Marshall, lately magistrate at the South-Western Police Court, took his seat on Monday, the 3rd inst., for the first time as one of the two permanent magistrates attached to the West London Police Court. A cordial welcome was offered to his worship by Mr. H. Pierron, the senior solicitor, on behalf of the members of the legal profession practising at the court.

Mr. Percy Braby, of Hampstead-way, Golders Green, N.W., and of Arundel-street, Strand, W.C., solicitor, of Messrs. Braby and Weller, who died at Helsingfors, Finland, on 23rd September, aged fifty-seven, left estate of the gross value of £21,195, with net personalty £17,770. He especially desired that his funeral should be conducted in the simplest, least expensive, and most cheerful manner possible.

A Reuter's message from New York, of the 10th inst., says: The death has occurred of Mr. John Goff, formerly Justice of the Supreme Court of New York, at the age of seventy-six. He was born in Wexford, and was in his boyhood a friend of Parnell. He emigrated to the United States in early life, and was a life-long advocate of the independence of Ireland. He was one of those connected with the whaling trip which went to Australia for the release of the Irish political prisoners in 1876. *The Times* adds: Mr. Goff was taken to America in childhood, and was admitted to the New York Bar in 1870. From 1888 to 1891 he was assistant district attorney, New York. He appeared as counsel for the Law Association in an enquiry into certain election frauds in New York, also for the Lexow Senatorial Commission in the investigation of the city police administration. From 1894 to 1906 he was Recorder of the City of New York, and a justice of the New York Supreme Court, 1st District, from 1907 to 1918.

Mr. William Toynbee, writing to *The Times*, 10th inst., on Ex-Chancellors as Cabinet Ministers, says: The appointment of Lord Birkenhead to be Secretary of State for India creates the curious and unprecedented situation of an ex-Lord Chancellor becoming the official superior of an ex-Lord Chief Justice in the person of Lord Reading, the Indian Viceroy. Both were Attorney-Generals, the one receiving promotion to the Woolsack, the other to the Lord Chief Justiceship, and both have exchanged their legal for a purely political status. Lord Birkenhead is the first English ex-Chancellor to become a lay Cabinet Minister since the year 1784, when ex-Chancellor Camden was appointed Lord President of the Council, a post which he had previously held in the Rockingham Administration, following the precedent of ex-Chancellor Northington, who was Lord President under the Duke of Grafton. In both cases the relinquishment of the law was final, but it was otherwise with Lord Campbell, who, as ex-Chancellor of Ireland, was appointed Chancellor of the Duchy of Lancaster in Lord John Russell's Administration, and, after holding that lay office for four years, resumed his judicial status, first as Lord Chief Justice, and then as English Lord Chancellor, an unprecedented achievement, which has, so far, not been repeated.

From *The Times* of 12th November, 1824: Mr. Brougham.—(From a Correspondent.)—The increasing business of this distinguished Advocate has excited a general expectation that he will be soon promoted to the rank of King's Counsel. It is rumoured that an application was lately made to the Lord Chancellor, at the suggestion of the Judges of the Northern Circuit, who sat on a late assize, on the ground that his promotion to the rank of King's Counsel was rendered requisite, in justice to several Barristers on the circuit, who are deprived of their fair proportion of business by Mr. Brougham's not having been promoted. The Lord Chancellor, we understand, on the application being made to him, replied "that a certain High Personage desired that the name of Mr. Brougham should never be mentioned to him again." The veracity of a Lord Chancellor is, of course, unimpeachable, but we have some reason to believe that Mr. Brougham has a document in his possession not altogether corresponding with this assertion. It is a letter from a noble lord (report says Lord St. Vincent), which contains a declaration from the High Personage named by the Lord Chancellor, to the following effect:—"That the conduct of Mr. Brougham, on an occasion most likely to meet his disapproval, was such as was warranted by the duties imposed upon him in his capacity of advocate."

Court Papers.

Supreme Court of Judicature.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Nov. 17	Mr. Jolly	Mr. Bloxam	Mr. Ritchie	Mr. Synge
Tuesday ...18	More	Hicks Beach	Synge	Ritchie
Wednesday .19	Synge	Jolly	Ritchie	Synge
Thursday ..20	Ritchie	More	Synge	Ritchie
Friday 21	Bloxam	Synge	Ritchie	Synge
Saturday ...22	Hicks Beach	Ritchie	Synge	Ritchie

Date.	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday Nov. 17	Mr. Jolly	Mr. More	Mr. Hicks Beach	Mr. Bloxam
Tuesday ...18	More	Jolly	Bloxam	Hicks Beach
Wednesday .19	Jolly	More	Hicks Beach	Bloxam
Thursday ..20	More	Jolly	Bloxam	Hicks Beach
Friday 21	Jolly	More	Hicks Beach	Bloxam
Saturday ...22	More	Jolly	Bloxam	Hicks Beach

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—TUESDAY, November 4.

RYDER, ROXBY & Co. LTD. Dec. 9. H. N. Phillips, 119, Moorgate, E.C.2.

BOULTON BROS. & Co. LONDON LTD. Dec. 10. W. H. Peat 11, Ironmonger-lane.

G. W. F. TRUST LTD. Dec. 10. W. H. Peat, 11, Ironmonger-lane.

London Gazette.—FRIDAY, Nov. 7.

JOHN POWELL, LTD. Dec. 17. C. Herbert Smith, 84, Colmore-row, Birmingham.

PALACE RINK (ROCHDALE) LTD. Dec. 10. John J. McCracken, Newgate-chmbrs., Rochdale.

EDMOND LEEK LTD. Dec. 17. C. Herbert Smith, 84, Colmore-row, Birmingham.

THOMAS LINLEY, SONS & Co. LTD. Dec. 17. C. Herbert Smith, 84, Colmore-row, Birmingham.

A. W. SAINSBURY LTD. Nov. 30. Thomas C. Parkin, 36, Bank-st., Sheffield.

THE KEIGHLEY MANUFACTURING CO. LTD. Dec. 20. John Edwin Witham, 6, Harrison-rd., Halifax.

WAVERLEY ESTATE CO. LTD. Dec. 17. Charles H. Smith, Phœnix-chmbrs., Colmore-row, Birmingham.

SITES LTD. Dec. 6. Arthur Cleveland, 22, Basinghall-st., E.C.2.

London Gazette, TUESDAY, November 11.

PAVILION PICTURE PALACE (ROCHDALE) (1920) LTD. Dec. 8. T. Elvyn Kershaw, 3, King-st., Rochdale.

Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, November 4.

G. W. F. Trust Ltd.
Blackwater Syndicate Ltd.
Medcalf's Restaurants Ltd.
Zeta Management Co. Ltd.
Motor Technical Records Ltd.
Adcock Kerr & Co. Ltd.
The Kestraphone Co. Ltd.
William Sanderson's Motor Co. Ltd.
Garnish, Lemon & Co. Ltd.
British Hush-a-Phone Co. Ltd.
Boulton Bros. & Co. London Ltd.
Railton, Cobham & Co. Ltd.
Indian Carpet Distributors Ltd.
Bolton Stationery & Printing Co. Ltd.
The Bristol Artistes & Press Club Ltd.
Ribble Passenger Transport Co. Ltd.
Lucille (Leeds) Ltd.
Leicestershire Small Holdings Association Ltd.
The British Yeast Manufacturing Co. Ltd.
Glais Electrical Co. Ltd.
G. Nathan Ltd.
Lascelles (Brook Street) Ltd.
Fylde Electric Co. Ltd.
Scarisbrick Packing Co. Ltd.
South Berks Syndicate Ltd.
J. E. Reeve Ltd.
Winall & Co. Ltd.
Albert Smith (Tailors) Ltd.
Blackburn Meat Traders Co. Ltd.
S. Barrow & Co. Ltd.
Victor Saville Ltd.
Handsworth Woodhouse Gas Co. Ltd.
The Supreme Candle Co. Ltd.
Kenwicks Ltd.
A. E. Ellis (Saxmundham) Ltd.

London Gazette.—FRIDAY, Nov. 7.

A. Gordon Ltd.
The Mount Boppy Ltd.
L. Harris & Son Ltd.
James Thomas & Co. Ltd.
Henry Blundy Ltd.
The New Rip Gold Mining Co. Ltd.
Burdon Motor Transport Co. Ltd.
Mercantile Mills Ltd.
Anglo-Belgian Furniture Co. Ltd.
Hamilton & Morrell Ltd.
Rustproof Engineering Co. Ltd.
Eu-da Sundries Ltd.
S. Hardon & Co. Ltd.
F. E. Cash & Co. Ltd.
Constructive Finance Co. Ltd.
Arnells Ltd.
The Waverley Estate Co. Ltd.
The Keighley Manufacturing Co. Ltd.
Draper Wright & Co. Ltd.
The S.L.C. Co. Ltd.
Rhodesian King Asbestos Co. Ltd.
Sites Ltd.
Ogilvie & Partners Ltd.
Grafton Galleries Club Ltd.

London Gazette.—TUESDAY, November 11.

Yorkshire Pork Products Ltd.
Smith Brothers (Howard Smith) Ltd.
Desmond Stuart & Co. Ltd.
Empire Builders Ltd.
Girton College
The Furniture Trade Supply Co. Ltd.
Madame Florence Ltd.
Coryton's Ltd.
Audible Advertising Ltd.
The Cornbrook Rubber Co. Ltd.
Nonplus Buildings Ltd.
Henry Arnold & Co. Ltd.
Alliance Motor Body Co. Ltd.
Castle Picture Palace Co. Ltd.
W. H. Gold Ltd.
Patent Fuel Marketing Co. Ltd.
Chelsea Motor Body Building Co. Ltd.
The Marton & District Growers' Association Ltd.
Borough of Reading Steam Laundry Co. Ltd.
Transvaal and Natal Collieries Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—TUESDAY, November 4.

ANSTRUTHER, Captain E. G. B., Roland-gardens, S. Kensington, S.W. High Court. Pet. Aug. 28. Ord. Oct. 28.

BAGLEE, PERCY, Kingston-upon-Hull, Motor Agent. Kingston-upon-Hull. Pet. Oct. 31. Ord. Oct. 31.

BALDOCK, WALTER, Burton Coggles, Lincs., Blacksmith. Nottingham. Pet. Oct. 30. Ord. Oct. 30.

BARTON, GEORGE S., North Owersby, Farmer. Lincoln. Pet. Oct. 27. Ord. Oct. 27.

BAYLISS, JAMES, Highgate. High Court. Pet. Oct. 30. Ord. Oct. 30.

BOULTON, ROBERT G. H., MONCRIEFF, GERARD A., BOULTON, WILLIAM W., CRIPPS, Lt.-Col. The Hon. F. H., and BROWNE, ARCHIBALD J. C., Old Broad-st., Merchant Bankers. High Court. Pet. Oct. 29. Ord. Oct. 29.

BRODY, A., Jane-st., Commercial-rd., Boot Manufacturer. High Court. Pet. Sept. 25. Ord. Oct. 28.

CLIFFORD, ERIC, Bradford, Fruiterer. Bradford. Pet. Oct. 31. Ord. Oct. 31.

ELSWORTH, JAMES, Manor Park, School Teacher. High Court. Pet. Oct. 29. Ord. Oct. 29.

FARTHING, EDWARD H., Wimbledon. Kingston (Surrey). Pet. Oct. 31. Ord. Oct. 31.

FORD, JOHN L., Great Harwood, Lancs., Electrician. Blackburn. Pet. Oct. 30. Ord. Oct. 30.

GOLDSTEIN, HORACE, John-st., Adelphi, Illusionist. High Court. Pet. Oct. 30. Ord. Oct. 30.

GOODE, HERBERT H., Rugby, Saddler. Coventry. Pet. Oct. 29. Ord. Oct. 29.

GREEN, BERNARD, Finsbury Park, Grocer. High Court. Pet. Sept. 26. Ord. Oct. 29.

GREENHALGH, JESSE, Bury, Engineer. Rochdale. Pet. Nov. 1. Ord. Nov. 1.

HALL, ALEXANDER T., Watford, Estate Agent. St. Albans. Pet. Oct. 1. Ord. Oct. 22.

HARTLAND, GEORGE E., Rhoose, nr. Cardiff, Coal Merchant. Cardiff. Pet. Oct. 10. Ord. Oct. 28.

HAW, SAMUEL, Oldham, Greengrocer. Oldham. Pet. Oct. 30. Ord. Oct. 30.

HILL, WILLIAM H., Holsworthy, Grocer. Barnstaple. Pet. Oct. 30. Ord. Oct. 30.

HOUSDEN, ROBERT S. M., and HOUSDEN, WINIFRED M. E., Pyworthy, Devon, Poultry Farmers. Barnstaple. Pet. Oct. 30. Ord. Oct. 30.

HOWSON, DOCTOR J., Preston, Garage Proprietor. Preston. Pet. Oct. 31. Ord. Oct. 31.

JENKINS, JOHN F. H., Cwmbran, Mon., Chemist. Newport. Pet. Oct. 31. Ord. Oct. 31.

JONES, ERNEST, St. Day Scorrier, Cornwall, General Labourer. Truro. Pet. Nov. 1. Ord. Nov. 1.

KRAJIAN, N., Golden-sq. High Court. Pet. April 11. Ord. Oct. 29.

LEESE, HENRY, Rusthall-av., Bedford Park., Commission Agent. Brentford. Pet. Oct. 29. Ord. Oct. 29.

LOWEN, JAMES MACD., Leicester, Plumber. Leicester. Pet. Nov. 1. Ord. Nov. 1.

LUCHI, CONSTANCE E., Blackpool, Milliner. Oldham. Pet. Oct. 31. Ord. Oct. 31.

MARSHALL, JOSEPH, King's Cross, N., Confectioner. High Court. Pet. Oct. 31. Ord. Oct. 31.

MCENTIRE, HENRY S., Horse Guards-av. High Court. Pet. Sept. 19. Ord. Oct. 29.

MORETON, REGINALD, Piccadilly. High Court. Pet. June 13. Ord. Oct. 29.

PODMORE, HARRY G., Leeds, Shop Fitter. Barnsley. Pet. Nov. 1. Ord. Nov. 1.

REDMAN, WILLIAM J., Knightsbridge. High Court. Pet. Oct. 10. Ord. Oct. 30.

ROBERTS, ARTHUR F., Denbigh, Solicitor. Wrexham. Pet. Oct. 29. Ord. Oct. 29.

ROBINSON, JAMES, Upholsterer, Lincoln. Lincoln. Pet. Oct. 28. Ord. Oct. 28.

SEATON, EDWIN C., Chancery-lane. High Court. Pet. Aug. 19. Ord. Oct. 23.

SOLOMON, JACK, Hackney-rd., Fruiterer. High Court. Pet. Oct. 7. Ord. Oct. 30.

STROWBRIDGE, G., Elgin-av, W. High Court. Pet. Oct. 3. Ord. Oct. 30.

THOMAS, WILLIAM, Carmarthen, Tailor. Carmarthen. Pet. Oct. 31. Ord. Oct. 31.

TOBA, JOHN, Great Alie-st., E. Estate Agent. High Court. Pet. June 11. Ord. July 10.

TWIDLE, GEORGE F., Lingdale, Yorks, General Dealer. Stockton-on-Tees. Pet. Oct. 31. Ord. Oct. 31.

WAGSTAFFE, WILLIAM, Brinsley, Notts, Chemist's Assistant. Nottingham. Pet. Oct. 30. Ord. Oct. 30.

WESTBY, WILLIAM G., Liverpool, Milk Seller. Liverpool. Pet. Oct. 10. Ord. Oct. 31.

WHITFELD, GEORGE S., Lewes. High Court. Pet. July 10. Ord. Oct. 23.

WILLIAMS, ELLIS, Maentwrog, Merioneth, Farmer. Portmadoc. Pet. Oct. 30. Ord. Oct. 30.

WILLIAMS, DAVID F., Manselton, Swansea, Clerk. Swansea. Pet. Oct. 16. Ord. Oct. 29.

WINN, CHARLES J. P., Romiley, Chester, Newsagent. Ashton-under-Lyne. Pet. Oct. 30. Ord. Oct. 30.

Amended Notice substituted for that published in the *London Gazette* of October 10, 1924:—

HOOK, CYRIL L., and NEWBERRY, SAMUEL M., Newcastle-upon-Tyne, Cycle Dealers. Newcastle-upon-Tyne. Pet. July 3. Ord. Aug. 6.

Amended Notice substituted for that published in the *London Gazette* of October 24, 1924:—

JOHNSON, HARRY, and FROST, ISAAC, Croydon, Motor Engineers. Croydon. Pet. Sept. 4. Ord. Oct. 21.

London Gazette.—FRIDAY, November 7.

ALLISON, MARGARET W., and TARN, ELLA, Newcastle-upon-Tyne, Ladies' Outfitters. Newcastle upon-Tyne. Pet. Nov. 3. Ord. Nov. 3.

ARDEN, GEOFFREY J. D., Cavendish-pl. High Court. Pet. Oct. 10. Ord. Nov. 4.

AXTELL, Capt. LESLIE H., Uxbridge. Windsor. Pet. Oct. 8. Ord. Nov. 3.

BENNETT, JOHN, Newtown, Montgomery, Tobacconist. Newtown. Pet. Nov. 3. Ord. Nov. 3.

BISHOP, JOHN, Leicester, Travelling Showman. Leicester. Pet. Nov. 3. Ord. Nov. 3.

CLAMP, FREDERICK S., Brockweir, Glos, Secretary. Newport (Mon.). Pet. Nov. 3. Ord. Nov. 3.

COLLINSON, GEORGE F. H., Maddox-st., Solicitor. High Court. Pet. Jan. 15. Ord. Nov. 4.

COWLISHAW, ROBERT, Southend-on-Sea, Motor and General Engineer. Chelmsford. Pet. Nov. 4. Ord. Nov. 4.

COXON, GEORGE, Norton-on-Tees, Durham, Farmer. Stockton-on-Tees. Pet. Nov. 4. Ord. Nov. 4.

CROCKER, PERCY W., Finchley, Decorator. Bristol. Pet. Nov. 5. Ord. Nov. 5.

DAWSON, L. R. F., Buckingham Palace-rd. High Court. Pet. May 23. Ord. July 24.

DE VRIES, JOHAN, Cleethorpes, Fisherman. Great Grimsby. Pet. Nov. 3. Ord. Nov. 3.

DIBDIN, CHARLES, Liverpool, Manufacturer's Agent. Liverpool. Pet. Nov. 3. Ord. Nov. 3.

DICKINSON, HERBERT, Upper Norwood. High Court. Pet. Aug. 16. Ord. Nov. 4.

DOBRASHIAN, GEO. R., Harlesden, Doctor. High Court. Pet. Oct. 7. Ord. Nov. 4.

DONNER, PHILLIP, Watney-st., Commercial-rd., China and Glass Merchant. High Court. Pet. Sept. 17. Ord. Oct. 27.

FEARNLEY, ARTHUR, Brighouse, Musician. Halifax. Pet Nov. 5. Ord. Nov. 5.

FITTON, RICHARD, Beswick, Confectioner. Manchester. Pet. Oct. 17. Ord. Nov. 3.

FREEDMAN, HYMAN, Bedford-st., Commercial-rd., Baker. High Court. Pet. Nov. 4. Ord. Nov. 5.

FREEMAN, ALBERT E., Pentonville-rd., Horse Dealer. High Court. Pet. May 23. Ord. Aug. 21.

GRUMMETT, WILLIE J., Whitley Bay, Bootmaker. Newcastle-upon-Tyne. Pet. Nov. 4. Ord. Nov. 4.

HALL, C., Blackburn, Milliner. Blackburn. Pet. Oct. 18. Ord. Nov. 3.

HARDY, SARAH A., Coatham Redcar Confectioner Middlesbrough. Pet. Nov. 3. Ord. Nov. 3.

HARDY, WILLIAM, Coatham, Redcar, Gasman. Middlesbrough. Pet. Nov. 4. Ord. Nov. 4.

HARGREAVES, WILLIAM H., Chadderton, Lancs, Machine Fitter. Oldham. Pet. Nov. 1. Ord. Nov. 1.

HARPER, GEORGE, Peckham Rye. High Court. Pet. Oct. 7. Ord. Nov. 5.

HARRIS, W. J. O., Nottingham, Chemist. Nottingham. Pet. Oct. 15. Ord. Nov. 3.

HILL, JAMES H., Stockport, Dentist. Stockport. Pet. Sept. 24. Ord. Nov. 4.

HORNER, WILLIAM, Great Grimsby, Fish Merchant. Great Grimsby. Pet. Nov. 5. Ord. Nov. 5.

LAMBERT, ARTHUR, Lamberhurst, Kent, Motor Engineer. Tunbridge Wells. Pet. Oct. 27. Ord. Oct. 27.

LEWIS, REES J., Holbeach, Schoolmaster. Sheffield. Pet. Nov. 1. Ord. Nov. 1.

LEWIS, REUBEN, Harrow-rd., Tailor. High Court. Pet. Oct. 1. Ord. Nov. 5.

LLEWELLYN, JOHN H., Penygraig, Brewer's Traveller. Pontypridd. Pet. Nov. 4. Ord. Nov. 4.

LONGSHAW, CHARLES, Manchester, Grocer. Manchester. Pet. Nov. 5. Ord. Nov. 5.

LUCAS, THOMAS E., Cleethorpes, Fish Merchant. Great Grimsby. Pet. Nov. 4. Ord. Nov. 4.

MALIN, SYDNEY W., Warwick, Greengrocer. Coventry. Pet. Nov. 3. Ord. Nov. 3.

MANUEL, MAURICE L., Newtown, Montgomery, Builder. Newtown. Pet. Nov. 4. Ord. Nov. 4.

MAXIM, ALBERT G., Longstanton, Pig Breeder. Cambridge. Pet. Nov. 4. Ord. Nov. 4.

MILLS, GEORGE, Bognor, Butcher. Brighton. Pet. Oct. 18. Ord. Nov. 4.

MILLER, ALEXANDER, Barrow-in-Furness, General Dealer. Barrow-in-Furness. Pet. Nov. 5. Ord. Nov. 5.

NEWHALL, RICHARD G., Knutsford, Chester, Builder. Manchester. Pet. Oct. 15. Ord. Nov. 5.

NORWOOD, JAMES W., Leeds, Motor Engineer. Leeds. Pet. Nov. 4. Ord. Nov. 4.

OLIVER, ARTHUR J. R., Malton, Yorks, Joiner. Scarborough. Pet. Nov. 5. Ord. Nov. 5.

PALMER, ALFRED G., Barnoldswick, Seedsman. Bradford. Pet. Nov. 5. Ord. Nov. 5.

PITT, JOHN E., Merthyr Tydfil, Scales Adjuster. Merthyr Tydfil. Pet. Nov. 3. Ord. Nov. 3.

POOLE, GEORGE H., Sindlesham, Berks. Reading. Pet. Oct. 10. Ord. Nov. 3.

POWELL, STANLEY G., Lowestoft, Funeral Director. Great Yarmouth. Pet. Nov. 3. Ord. Nov. 3.

SHARROCK, WILLIAM, Ossett, Rag Merchant. Dewsbury. Pet. Oct. 24. Ord. Nov. 3.

SHEARWOOD, HARRY, Kingston-upon-Hull, Rullyman. Kingston-upon-Hull. Pet. Nov. 3. Ord. Nov. 3.

SLENOFF, LOUIS, Tottenham Court-rd., Tailor. High Court. Pet. Nov. 4. Ord. Nov. 4.

SMITHIES, BENJAMIN, Heeley, Sheffield, Greengrocer. Sheffield. Pet. Nov. 3. Ord. Nov. 3.

SPARSHATT, DOROTHEA, Buckingham Palace-rd. High Court. Pet. May 23. Ord. July 24.

SPRAWLING, ERNEST, Benenden, Kent, Timber Haulier. Hastings. Pet. Nov. 3. Ord. Nov. 3.

STEVENS, WILLIAM A., Slindon, Sussex, Farmer. Brighton. Pet. Nov. 3. Ord. Nov. 3.

TAPPER, RICHARD J., Ystrad Mynach, Glam, Credit Draper. Pontypridd. Pet. Nov. 4. Ord. Nov. 4.

TAYLOR, WALTER R., Walsall, Beerhouse Keeper. Walsall. Pet. Nov. 4. Ord. Nov. 4.

THOMAS, JOHN C., Narberth, Garage Proprietor. Haverfordwest. Pet. Nov. 4. Ord. Nov. 4.

TOMES, LIONEL B., Clapham. High Court. Pet. Oct. 6. Ord. Oct. 30.
TRUMAN, WILLIAM P. S., Nottingham, Furniture Dealers' Assistant. Nottingham. Pet. Nov. 3. Ord. Nov. 3.
TURNBULL, HENRY C., Workington, Market Gardener. Cockermouth. Pet. Nov. 4. Ord. Nov. 4.
TYSON, F. G. & Co., Nottingham, Timber Merchants. Nottingham. Pet. Oct. 20. Ord. Nov. 5.
WALTHALL, DOROTHY, Buckingham Palace-rd. High Court. Pet. May 23. Ord. July 24.
WARBURTON, EDWARD, Chorley, Lancs, Picture Framer. Preston. Pet. Nov. 3. Ord. Nov. 3.
WHALE, IRENE M., and LEWIS, GERTRUDE E., New Bond-st., Milliners. High Court. Pet. Oct. 17. Ord. Nov. 3.
WILLIAMS, STANLEY, and WILLIAMS, GARNET W., Merthyr Tydfil, Leather Merchants. Merthyr Tydfil. Pet. Nov. 3. Ord. Nov. 3.
WILLIAMS, EBENEZER, and GREAVES, WILLIAM E., Belbroughton, nr. Stourbridge, Farmers. Worcester. Pet. Nov. 3. Ord. Nov. 3.
WOOD, ARTHUR, Cleethorpes, Electrical Agent. Great Grimsby. Pet. Nov. 3. Ord. Nov. 3.
WOOD, CORNELIUS G., Liverpool. Liverpool. Pet. Sept. 27. Ord. Nov. 3.
WOOD, ARTHUR, Nottingham, Tailor. Nottingham. Pet. Oct. 22. Ord. Nov. 5.
WOODWARD, WILLIAM, Chelmsford, Clerk. Chelmsford. Pet. Nov. 3. Ord. Nov. 3.
WORSLEY, ARTHUR, Bury, Ironmonger. Bolton. Pet. Nov. 4. Ord. Nov. 4.
Amended Notice substituted for that published in the *London Gazette* of October 28, 1924:—
HIGGINSON, J. & SON, Hyde, Chester, Contractors. Kingston-upon-Hull. Pet. Aug. 6. Ord. Oct. 24.

London Gazette.—TUESDAY, November 11.

ADDY, HAROLD, Endcliffe, Sheffield, Coal Merchant. Sheffield. Pet. Nov. 7. Ord. Nov. 7.
BARBER, WILLIAM C., Ipswich, Painter. Ipswich. Pet. Oct. 30. Ord. Oct. 30.
BATES, JAMES A., Netherton, nr. Huddersfield, Builder. Huddersfield. Pet. Nov. 8. Ord. Nov. 8.
BENTHAM, JOHN, Burnley, Fruiterer. Burnley. Pet. Nov. 6. Ord. Nov. 6.
BUTLER, PERCY, Histon, Cambridge, Motor and Cycle Agent. Cambridge. Pet. Nov. 8. Ord. Nov. 8.
BUTLER, JAMES, Hutton, nr. Preston, Farmer. Preston. Pet. Nov. 8. Ord. Nov. 8.
BUXTON, JOHN, Guisbrough, Mines Deputy. Stockton-on-Tees. Pet. Nov. 6. Ord. Nov. 6.
CLARK, WILLIAM D., Sedbergh, Yorks, Confectioner. Kendal. Pet. Nov. 8. Ord. Nov. 8.
CLIFTON, JOHN, Wrexham, Motor Driver. Wrexham. Pet. Nov. 6. Ord. Nov. 6.
COWELL, WILFRED L., and COWELL, ELISABETH M., Lee-on-the-Solent, Caterers. Portsmouth. Pet. Oct. 24. Ord. Oct. 24.
COX, GEORGE E., Shrewsbury, Newsagent. Shrewsbury. Pet. Nov. 5. Ord. Nov. 5.
DIXON, JOHN W., Middlesbrough, General Dealer. Middlesbrough. Pet. Nov. 6. Ord. Nov. 7.
FAIRLIE, EDWARD T., Southampton. High Court. Pet. Feb. 27. Ord. Nov. 4.
GERAGHTY, GEORGE E., Hammersmith, Engineer. High Court. Pet. Sept. 17. Ord. Nov. 5.
GREEN-EMMOTT, GEORGE V., Colne. Burnley. Pet. Sept. 18. Ord. Nov. 7.
HADLEY, SIDNEY G., Canterbury, Insurance Agent. Canterbury. Pet. Nov. 8. Ord. Nov. 8.
HILHOUSE, GUY, Chinner, Oxford. High Court. Pet. Oct. 6. Ord. Nov. 5.
IERSTON, CHARLES V., Stoke-upon-Trent, Estate Agent. Hanley. Pet. Nov. 6. Ord. Nov. 6.
JONES, THOMAS E., Penygroes, Bangor. Pet. Oct. 20. Ord. Nov. 4.
JOYNER, JOSEPH T., Cradley Heath, Staffs, Baker. Dudley. Pet. Nov. 5. Ord. Nov. 5.
LAWSON, PERCY, Bolton, Finisher. Bolton. Pet. Nov. 6. Ord. Nov. 6.
MURIEL, ARTHUR, Bayswater, Clerk. High Court. Pet. Nov. 6. Ord. Nov. 6.
NEWMAN, FREDERICK E., Margate, Motor Salesman. Canterbury. Pet. Oct. 23. Ord. Nov. 3.
O'GRADY, DONALD DE C., Shoreham-on-Sea. Brighton. Pet. Oct. 6. Ord. Nov. 7.
PARKER, FRANK H., Hatfield, Herts, Bootmaker. St. Albans. Pet. Nov. 6. Ord. Nov. 6.
PEAT, PETER, Alfreton, Musical Instrument Dealer. Derby. Pet. Nov. 5. Ord. Nov. 5.
PETTETT, CHARLES, Leigh Green, nr. Tenterden, Kent, Baker. Hastings. Pet. Nov. 7. Ord. Nov. 7.
PHILLIPS, WALTER H., Stratford, Provision Merchant. High Court. Pet. Oct. 17. Ord. Nov. 6.
PINCH, JAMES, and WALKER, HERBERT E., St. Albans, Millinery Manufacturers. High Court. Pet. Nov. 6. Ord. Nov. 6.
RAYNER, WATSON, Leek, Musical Instrument Dealer. High Court. Pet. Oct. 9. Ord. Nov. 6.
REYNOLDS, WILLIAM, Hucknall, Notts., Bus Proprietor. Nottingham. Pet. Nov. 7. Ord. Nov. 7.
ROBERTS, GEORGE C., Fulham, Painter. High Court. Pet. Nov. 7. Ord. Nov. 7.
ROBERTSON, H., Willesden, N.W. High Court. Pet. Oct. 7. Ord. Nov. 6.
ROBYNS, JOHN T., Lancaster Gate. High Court. Pet. Oct. 2. Ord. Nov. 6.
SAUNDERS, ROBERT F. O., Buckingham, Garage Proprietor. Banbury. Pet. Nov. 7. Ord. Nov. 7.
SCHOFIELD, SUSAN, Chelsea. High Court. Pet. Oct. 6. Ord. Nov. 6.
SHEPHERD, JOHN R., Skegness, Schoolmaster. Boston. Pet. Nov. 6. Ord. Nov. 6.
SMITH, TOM, Impington, Cambridge, Fruit Grower. Cambridge. Pet. Nov. 8. Ord. Nov. 8.
SPENCER, ALBERT T., Chepstow, Mon., Stationer. Newport (Mon.). Pet. Nov. 6. Ord. Nov. 6.
STEELE, GEORGE D., Huntington, Farmer. York. Pet. Oct. 24. Ord. Nov. 7.
TINSDALE, A. C., Shaftesbury-avenue, Film Hirer. High Court. Pet. Aug. 14. Ord. Nov. 6.
THOMPSON, SAMUEL, Queen Victoria-st. High Court. Pet. Aug. 1. Ord. Nov. 6.
VEAL, WILLIAM C., Moordown, Bournemouth, Haulage Contractor. Poole. Pet. Nov. 7. Ord. Nov. 7.
WALKER, FRANK, Sale, Chester, Cotton Salesman. Manchester. Pet. Nov. 7. Ord. Nov. 7.
WARREN, JOSEPH, Walsoken, Norfolk, Fruit Grower. King's Lynn. Pet. Nov. 7. Ord. Nov. 7.
WATT, ROBERT C., Leicester-sq. High Court. Pet. Aug. 14. Ord. Nov. 4.
YATES, BARTON S., Sale, Chester, Journalist. Manchester. Pet. Nov. 7. Ord. Nov. 7.
YEARSLEY, DOROTHY D., Charing Cross-rd., Entertainment Provider. High Court. Pet. Oct. 9. Ord. Nov. 6.

HOSPITALS AND CHARITABLE INSTITUTIONS.